

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On March 17, 2006, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Stipulation And Agreed Protective Order Governing Production And Use Of Confidential And Highly Confidential Information In Connection With The Motion Of Appaloosa Management L.P. For An Order Directing The United States Trustee To Appoint An Equity Committee And Objections Filed Thereto (Docket No. 2832) [a copy of which is attached hereto as Exhibit D]
- 2) Stipulation and Agreed Protective Order Governing Production and Use of Confidential and Highly Confidential Information in Connection with the Motion of Appaloosa Management L.P. for an Order Directing the United States Trustee to Appoint an Equity Committee and Objections Filed Thereto (Docket No. 2855) [a copy of which is attached hereto as Exhibit E]
- 3) Order Under 11 U.S.C. Sections 362, 363, and 365 Authorizing Debtors To (I) Obtain Significant Improvement In Energy Costs By Modifying Agreements With Lockport Energy Associates L.P. And New York State Electric And Gas Corporation, (II) Assume Modified Agreement With Lockport Energy Associates L.P., And (III) Consent To Relief From Automatic Stay For Limited Purpose Of Allowing Lockport Energy Associates L.P. To Record Modified Easements (Docket No. 2856) [a copy of which is attached hereto as Exhibit F]
- 4) Order Further Extending the Time Within Which Debtors May Remove Actions Under 28 U.S.C. Section 1452 and Fed. R. Bankr. P. 9006 and 9027 (Docket No. 2857) [a copy of which is attached hereto as Exhibit G]
- 5) Order Under 11 U.S.C. Sections 363, 1107, and 1108 Authorizing Delphi Automotive Systems LLC to Make Equity Investments in Delphi Furukawa

Wiring Systems LLC and Approving Procedures to Make Additional Contributions Without Further Court Approval (Docket No. 2858) [a copy of which is attached hereto as Exhibit H]

- 6) Order Under 11 U.S.C. Section 363 and Fed. R. Bankr. P. 6004 Authorizing and Approving Sale of Debtors' Equity Interest in Chinese Joint Venture (Docket No. 2859) [a copy of which is attached hereto as Exhibit I]
- 7) Consent Order Withdrawing Order to Show Cause Issued Against Schmidt Technology GmbH (Docket No. 2860) [a copy of which is attached hereto as Exhibit J]
- 8) Motion For Order Under 11 U.S.C. Sections 107(b), 501, 502, And 1111(a) And Fed. R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 2866) [a copy of which is attached hereto as Exhibit K]
- 9) Notice of Presentment Of Order Under 11 U.S.C. Sections 327(a), 328(a), And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Ernst & Young LLP As Independent Auditors, Accountants, And Tax Advisors To Debtors, Effective Nunc Pro Tunc To January 1, 2006 (Docket No. 2867) [a copy of which is attached hereto as Exhibit L]
- 10) Amended Notice of Presentment of Order Under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment and Retention of Ernst & Young LLP as Independent Auditors, Accountants, and Tax Advisors to Debtors, Effective Nunc Pro Tunc to January 1, 2006 (Docket No. 2868) [a copy of which is attached hereto as Exhibit M]

On March 17, 2006, I caused to be served the document listed below upon the parties listed on Exhibit N hereto via overnight delivery:

- 11) Order Under 11 U.S.C. Sections 362, 363, and 365 Authorizing Debtors To (I) Obtain Significant Improvement In Energy Costs By Modifying Agreements With Lockport Energy Associates L.P. And New York State Electric And Gas Corporation, (II) Assume Modified Agreement With Lockport Energy Associates L.P., And (III) Consent To Relief From Automatic Stay For Limited Purpose Of Allowing Lockport Energy Associates L.P. To Record Modified Easements (Docket No. 2856) [a copy of which is attached hereto as Exhibit F]

On March 17, 2006, I caused to be served the document listed below upon the parties listed on Exhibit O hereto via overnight delivery:

- 12) Order Further Extending the Time Within Which Debtors May Remove Actions Under 28 U.S.C. Section 1452 and Fed. R. Bankr. P. 9006 and 9027 (Docket No. 2857) [a copy of which is attached hereto as Exhibit G]

On March 17, 2006, I caused to be served the document listed below upon the parties listed on Exhibit P hereto via overnight delivery:

- 13) Order Under 11 U.S.C. Sections 363, 1107, and 1108 Authorizing Delphi Automotive Systems LLC to Make Equity Investments in Delphi Furukawa Wiring Systems LLC and Approving Procedures to Make Additional Contributions Without Further Court Approval (Docket No. 2858) [a copy of which is attached hereto as Exhibit H]

On March 17, 2006, I caused to be served the document listed below upon the parties listed on Exhibit Q hereto via overnight delivery:

- 14) Order Under 11 U.S.C. Section 363 and Fed. R. Bankr. P. 6004 Authorizing and Approving Sale of Debtors' Equity Interest in Chinese Joint Venture (Docket No. 2859) [a copy of which is attached hereto as Exhibit I]

On March 17, 2006, I caused to be served the document listed below upon the parties listed on Exhibit R hereto via overnight delivery:

- 15) Consent Order Withdrawing Order to Show Cause Issued Against Schmidt Technology GmbH (Docket No. 2860) [a copy of which is attached hereto as Exhibit J]

Dated: March 22, 2006

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 22nd day of March, 2006, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature : /s/ Sarah Elizabeth Frankel

Commission Expires: 12/23/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Capital Research and Management Company	Michelle Robson	11100 Santa Monica Blvd	15th Floor	Los Angeles	CA	90025	310-996-6140	310-996-6091	mlfr@capgroup.com	Creditor Committee Member
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Davis Polk & Wardwell	Donald Bernstein	450 Lexington Avenue		New York	NY	10017	212-450-4092	212-450-3092	donald.bernstein@dpw.com	Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	6328 Monarch Park Place		Niwot	CO	80503	303-652-4853	303-652-4716	cshiff@flextronics.com	Counsel for Flextronics International
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FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel for Employee Benefits
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Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
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Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
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Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	2122185500	2122185526	rdremluk@seyfarth.com dbartner@shearman.com	Counsel for Murata Electronics North
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Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	didoyle@spencerfane.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
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Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Deirdre A. Martini	33 Whitehall Street	Suite 2100	New York	NY	10004	212-510-0500	212-668-2256	deirdre.martini@usdoj.gov (Do not use for service)	United States Trustee
United States Trustee	Alicia M. Leonard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel for the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeffrey.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

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Capital Research and Management Company	Michelle Robson	11100 Santa Monica Blvd	15th Floor	Los Angeles	CA	90025	310-996-6140	310-996-6091	mlfr@capgroup.com	Creditor Committee Member
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel for Flextronics International USA, Inc.
Davis Polk & Wardwell	Donald Bernstein	450 Lexington Avenue		New York	NY	10017	212-450-4092	212-450-3092	donald.bernstein@dpw.com	Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel for Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel for Hexcel Corporation
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JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	vilma.francis@jpmorgan.com	Prepetition Administrative Agent
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
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Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		Counsel for H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734		989-385-3230	989-754-7690	Corporate Secretary for Professional Technologies Services
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	408-998-4895	Counsel for Maxim Integrated Products, Inc.

EXHIBIT D

**COPY FOR YOUR
INFORMATION**

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
:
----- X

**STIPULATION AND AGREED PROTECTIVE ORDER GOVERNING PRODUCTION
AND USE OF CONFIDENTIAL AND HIGHLY CONFIDENTIAL INFORMATION IN
CONNECTION WITH THE MOTION OF APPALOOSA MANAGEMENT L.P. FOR AN
ORDER DIRECTING THE UNITED STATES TRUSTEE TO APPOINT AN EQUITY
COMMITTEE AND OBJECTIONS FILED THERETO**

This Stipulation and Agreed Protective Order is entered into and submitted to the Court in accordance with the agreement of counsel for Delphi Corporation (“Delphi”) and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (the “Debtors”), on the one hand, and Appaloosa Management L.P. (“Appaloosa”), on the other hand (the Debtors and the signatories to this Stipulation and Agreed Protective Order being collectively the “Parties”), that discovery requested and other information provided in connection with the Motion of Appaloosa Management L.P. Pursuant to 11 U.S.C. § 1102(a)(2) for an Order Directing the United States Trustee to Appoint an Equity Committee in these Chapter 11 Cases (Docket No. 1604) and objections filed thereto (the “Motion”) may involve the production of information considered sensitive, confidential, personal, proprietary, and/or protected by statutory or other legal privilege; and it appearing to the Court that there is good and sufficient cause that the relief should be granted,

IT IS THEREFORE ORDERED:

as Mia Howard
Lehman Brothers
1301 Avenue of the Americas
New York, NY 10019
as Mia Howard
Lehman Brothers
1301 Avenue of the Americas
New York, NY 10019
.. ..

1. The terms of this stipulation and agreed protective order (the “Stipulation and Protective Order”) shall take full force and effect upon execution by the Parties.

2. Pursuant to Federal Rules of Civil Procedure 26(c), made applicable here through Federal Rules of Bankruptcy Procedure 7026 and Local Rule 7026-1, Rule 9018 of the Federal Rules of Bankruptcy Procedure, and sections 105 and 107 of the Bankruptcy Code, 11 U.S.C. §§ 101–1330, as amended (the “Bankruptcy Code”), this Stipulation and Protective Order shall govern all discovery by the Parties relating to the Motion.

3. Any signatory to this Stipulation and Protective Order may designate as “Highly Confidential” any document, deposition testimony, or other information given by or on behalf of the Parties, and all information derived therefrom that a Party reasonably believes reflects non-public trade secrets, competitively sensitive business or development plans, forward-looking financial information, or personal information (the “Highly Confidential Information”). In addition, any signatory may designate as “Confidential” any other non-public information in any document, deposition testimony, or other information given by or on behalf of the Parties (the “Confidential Information”) that the Party reasonably believes contains confidential information the distribution and use of which should be restricted in accordance with the terms of this Stipulation and Protective Order. Documents shall be designated as Confidential or Highly Confidential (a) by placing or affixing the words “Confidential” or “Highly Confidential” on each such document, (b) by written notice to other Parties, or (c) by virtue of the fact that any such document is otherwise already labeled as Confidential or Highly Confidential. Deposition testimony or deposition exhibits may be designated as Confidential or Highly Confidential either on the record during the deposition itself or by written notice (which may be by email) delivered within two (2) business days following receipt of the transcript by the Party who seeks to designate such deposition testimony as Confidential or Highly Confidential. Where deposition testimony or exhibits are designated as Confidential or Highly Confidential, the

deposition transcript or deposition exhibits shall be so marked as Confidential or Highly Confidential, as appropriate.

4. Inadvertent failure to designate materials as Confidential or Highly Confidential at the time of production or at the time of a deposition may be remedied at any time thereafter by supplemental written notice (which may be by email) delivered within two (2) business days after the production of such materials. Upon the service of such notice, the identified materials shall be fully subject to this Stipulation and Protective Order as if the materials had been initially designated as Confidential or Highly Confidential.

5. Material designated as Confidential pursuant to this Stipulation and Protective Order shall be inspected by and disseminated only to the following persons:

- a. the Court and its staff;
- b. the Parties and counsel of record to the Parties, and clerical, secretarial, and paralegal staff employed by such counsel;
- d. the Parties' retained professional advisors in the above-captioned cases;
- e. any deponent, counsel for the deponent, and clerical, secretarial, and paralegal staff employed by such counsel; and
- f. court reporters and videographers engaged for recording testimony of a deposition relating to the Motion.

6. Material designated as Highly Confidential pursuant to this Stipulation and Protective Order shall be inspected by and disseminated only to the following persons:

- a. the Court and its staff;
- b. those counsel of record to the Parties, and clerical, secretarial, and paralegal staff employed by such counsel, who are involved in the litigation or negotiation of the Motion;
- d. the Parties' retained professional advisors in the above-captioned cases, to the extent they are involved in the litigation or negotiation of the Motion;
- e. any deponent, counsel for the deponent, and clerical, secretarial, and

paralegal staff employed by such counsel, to the extent such deponent is actually shown Highly Confidential Information in connection with a deposition taken in connection with the Motion; and

f. court reporters and videographers engaged for recording testimony of a deposition relating to the Motion.

7. Confidential Information and Highly Confidential Information, or any information derived therefrom, shall be used or disclosed by a receiving Party solely for the purpose of the Motion, including litigation or negotiation of any objections thereto, and not for any other purpose whatsoever. Any person receiving Confidential Information or Highly Confidential Information shall not reveal or discuss such information to or with any person who is not entitled to receive such information.

8. The inadvertent production of any Confidential or Highly Confidential document, material, or other information subject to a claim of attorney-client privilege, attorney work product, or any other privilege or discovery exemption shall not be deemed to be a waiver of any claim of privilege, confidentiality, or other protection with respect to that or any other document, material, or information. In the event that any document or material that is subject to a claim that it is confidential, privileged, or protected from discovery on any other ground is inadvertently produced, the Party who received the inadvertently produced document or material shall return it and all copies of it to the producing Party within three (3) business days after it receives written notice (by letter or email) from the producing Party that the document or material was inadvertently produced. In the case of Confidential or Highly Confidential documents or materials that were inadvertently produced without the appropriate designation but that were otherwise intended to be produced, the producing Party shall return to the Party to whom the documents or materials were inadvertently produced copies of the documents and materials containing the appropriate designation within three (3) business days of receipt of the returned documents or materials.

9. If at any time a Party objects to the designation of documents or information produced or testimony given as Confidential or Highly Confidential under this Stipulation and Protective Order, the objecting Party shall notify the designating Party in writing (which may be by email). The objecting Party shall identify the documents or information in question and shall specify in reasonable detail the reasons for the objection. Within two (2) business days of the receipt of such notice, the disclosing and objecting Parties shall meet and confer in an effort to resolve their differences. If the Parties cannot resolve their differences, the disclosing Party may apply within two (2) days thereafter, or such longer time as the Parties may agree, for a ruling from the Court on the propriety of the designation. While any such application is pending, the documents or information that are subject to the application shall remain Confidential or Highly Confidential, as the case may be, until the Court rules. If the disclosing Party does not apply to the Court for a ruling on the propriety of the designation within two (2) days after the conclusion of the meet and confer, or within such time as the Parties may agree, the documents or information that are subject of the dispute will no longer be deemed Confidential or Highly Confidential. The disclosing Party shall have the burden of proving, to the Court's satisfaction and by a preponderance of the evidence, that the document or information qualifies as sufficiently confidential, under Rule 26(c) of the Federal Rules of Civil Procedure and/or Rule 9018 of the Federal Rules of Bankruptcy Procedure, that its dissemination and use should be restricted in accordance with the terms of this Stipulation and Protective Order.

10. Nothing in this Stipulation and Protective Order shall be construed as preventing any Party from objecting to the designation of any document or information as Confidential or Highly Confidential or preventing any Party from seeking further protection from the Court for any materials or information it produces in discovery.

11. Within thirty (30) days after the entry of an order by this Court confirming a plan of reorganization or dismissing the cases, whichever first occurs, all

documents and other material designated as Confidential or Highly Confidential pursuant to this Stipulation and Protective Order, and all copies thereof, including but not limited to any notes or other transcriptions made therefrom, shall either be (a) returned to the producing Party or Party creating such information, or (b) destroyed. If the receiving Party chooses to destroy any such documents or materials, then that Party shall deliver a certificate attesting to that destruction to the Party who produced the Confidential or Highly Confidential documents or materials within thirty (30) days after the entry of an order by this Court confirming a plan of reorganization or dismissal of the cases, as the case may be.

12. If documents, materials or information (including portions of deposition transcripts) designated as Confidential or Highly Confidential are to be included in any papers to be filed in this Court or any other court, counsel intending to file such documents shall first seek entry of a protective order under 11 U.S.C. § 107(b) or other applicable authority with respect to filing those portions of the proposed filing containing information subject to this Stipulation and Protective Order, identifying this Stipulation and Protective Order by date.

13. This Stipulation and Protective Order shall not be construed to affect in any way the admissibility of any document, testimony, or other evidence at a hearing on the Motion.

14. Nothing in this Stipulation and Protective Order shall be construed to limit any disclosing Party's use or disclosure of its own documents, materials, or information. In addition, nothing in this Stipulation and Protective Order shall prevent or in any way limit disclosure, use, or dissemination of any information or documents that are in the public domain. This Stipulation and Order shall not prejudice in any way the rights of any Party to introduce into evidence or use at a hearing on the Motion any document, testimony, or other information that is subject to this Stipulation and Protective Order.

15. Any non-party producing discovery materials in connection with the Motion may be included in this Stipulation and Protective Order by endorsing a copy of this

Stipulation and Protective Order and delivering it to the requesting Party who, in turn, will serve it upon counsel for the other Parties and file it with the Court. The Parties to the Motion may designate discovery materials produced by a non-Party to the Motion as Confidential or Highly Confidential in accordance and consistent with the terms and provisions of this Stipulation and Protective Order.

16. This Stipulation and Protective Order shall not prevent any Party from applying to the Court for further or additional protective orders, for the modification of this Stipulation and Protective Order, or from agreeing with other Parties to modify this Stipulation and Protective Order, subject to the approval of the Court.

17. This Court retains exclusive jurisdiction to enforce, modify, or vacate all or any portion of this Stipulation and Protective Order upon appropriate motion by a party in interest.

So Ordered in New York, New York, this 31st day of January, 2006

/s/ ROBERT D. DRAIN
Honorable Robert D. Drain
United States Bankruptcy Judge

AGREED TO AND
APPROVED FOR ENTRY:

/s/ David E. Springer

John Wm. Butler, Jr.

David E. Springer

John K. Lyons

Ron E. Meisler

Mark A. McDermott

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

333 West Wacker Drive, Suite 2100

Chicago, Illinois 60606-1285

(312) 407-0700

Attorneys for Delphi Corporation, et al.,
and Debtors and Debtors-in-Possession

/s/ Christina M. Frohock

Gerard Uzzi

Thomas E. Lauria

Rudolph F. Aragon

Christina Frohock

WHITE & CASE LLP

1155 Avenue of the Americas

New York, New York 10036-2787

(212) 819-8200

--and--

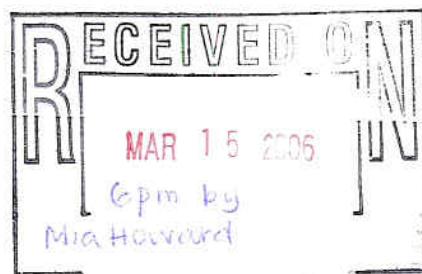
Wachovia Financial Center

200 South Biscayne Boulevard – Suite 4900

Miami, FL 33131

(305) 371-2700

Counsel for Appaloosa Management L.P.



X. Mia Howard
Lehman Brothers, Inc.
Non-Party

**COPY FOR YOUR
INFORMATION**

EXHIBIT E

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
:
----- x

**STIPULATION AND AGREED PROTECTIVE ORDER GOVERNING PRODUCTION
AND USE OF CONFIDENTIAL AND HIGHLY CONFIDENTIAL INFORMATION IN
CONNECTION WITH THE MOTION OF APPALOOSA MANAGEMENT L.P. FOR AN
ORDER DIRECTING THE UNITED STATES TRUSTEE TO APPOINT AN EQUITY
COMMITTEE AND OBJECTIONS FILED THERETO**

This Stipulation and Agreed Protective Order is entered into and submitted to the Court in accordance with the agreement of counsel for Delphi Corporation (“Delphi”) and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (the “Debtors”), on the one hand, and General Motors Corporation, on the other hand (the Debtors and the signatories to this Stipulation and Agreed Protective Order being collectively the “Parties”), that discovery requested and other information provided in connection with the Motion of Appaloosa Management L.P. Pursuant to 11 U.S.C. § 1102(a)(2) for an Order Directing the United States Trustee to Appoint an Equity Committee in these Chapter 11 Cases (Docket No. 1604) and objections filed thereto (the “Motion”) may involve the production of information considered sensitive, confidential, personal, proprietary, and/or protected by statutory or other legal privilege, and it appearing to the Court that there is good and sufficient cause that the relief should be granted,

IT IS THEREFORE ORDERED:

1. The terms of this stipulation and agreed protective order (the “Stipulation and Protective Order”) shall take full force and effect upon execution by the Parties.
2. Pursuant to Federal Rules of Civil Procedure 26(c), made applicable here through Federal Rules of Bankruptcy Procedure 7026 and Local Rule 7026-1, Rule 9018 of the Federal Rules of Bankruptcy Procedure, and sections 105 and 107 of the Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the “Bankruptcy Code”), this Stipulation and Protective Order shall govern all discovery relating to the Motion.
3. Any signatory to this Stipulation and Protective Order may designate as “Highly Confidential” any document, deposition testimony, or other information given by or on behalf of the Parties, and all information derived therefrom that a Party reasonably believes reflects non-public trade secrets, competitively sensitive business or development plans, forward-looking financial information, or personal information (the “Highly Confidential Information”). In addition, any signatory may designate as “Confidential” any other non-public information in any document, deposition testimony, or other information given by or on behalf of the Parties (the “Confidential Information”) that the Party reasonably believes contains confidential information the distribution and use of which should be restricted in accordance with the terms of this Stipulation and Protective Order. Documents shall be designated as Confidential or Highly Confidential (a) by placing or affixing the words “Confidential” or “Highly Confidential” on each such document, (b) by written notice to other Parties, or (c) by virtue of the fact that any such document is otherwise already labeled as Confidential or Highly Confidential. Deposition testimony or deposition exhibits may be designated as Confidential or Highly Confidential either on the record during the deposition itself or by

written notice (which may be by email) delivered within two (2) business days following receipt of the transcript by the Party that seeks to designate such deposition testimony as Confidential or Highly Confidential. Where deposition testimony or exhibits are designated as Confidential or Highly Confidential, the deposition transcript or deposition exhibits shall be so marked as Confidential or Highly Confidential, as appropriate.

4. Inadvertent failure to designate materials as Confidential or Highly Confidential at the time of production or at the time of a deposition may be remedied at any time thereafter by supplemental written notice (which may be by email) delivered within two (2) business days after the production of such materials. Upon the service of such notice, the identified materials shall be fully subject to this Stipulation and Protective Order as if the materials had been initially designated as Confidential or Highly Confidential.

5. Material designated as Confidential pursuant to this Stipulation and Protective Order shall be inspected by and disseminated only to the following persons:

- a. the Court and its staff;
- b. the Parties and counsel of record to the Parties, and clerical, secretarial, and paralegal staff employed by such counsel;
- d. the Parties' retained professional advisors in the above-captioned cases;
- e. any deponent, counsel for the deponent, and clerical, secretarial, and paralegal staff employed by such counsel; and
- f. court reporters and videographers engaged for recording testimony of a deposition relating to the Motion.

6. Material designated as Highly Confidential pursuant to this Stipulation and Protective Order shall be inspected by and disseminated only to the following persons:

- a. the Court and its staff;
- b. those counsel of record to the Parties, and clerical, secretarial, and paralegal staff employed by such counsel, who are involved in the litigation or negotiation of the Motion;
- d. the Parties' retained professional advisors in the above-captioned cases, to the extent they are involved in the litigation or negotiation of the Motion;
- e. any deponent, counsel for the deponent, and clerical, secretarial, and paralegal staff employed by such counsel, to the extent such deponent is actually shown Highly Confidential Information in connection with a deposition taken in connection with the Motion; and
- f. court reporters and videographers engaged for recording testimony of a deposition relating to the Motion.

7. Confidential Information and Highly Confidential Information, or any information derived therefrom, shall be used or disclosed by a receiving Party solely for the purpose of the Motion, including litigation or negotiation of any objections thereto, and not for any other purpose whatsoever. Any person receiving Confidential Information or Highly Confidential Information shall not reveal or discuss such information to or with any person who is not entitled to receive such information.

8. The inadvertent production of any Confidential or Highly Confidential document, material, or other information subject to a claim of attorney-client privilege, attorney work product, or any other privilege or discovery exemption shall not be deemed to be a waiver of any claim of privilege, confidentiality, or other protection with respect to that or any other document, material, or information. In the event that any document or material that is subject

to a claim that it is confidential, privileged, or protected from discovery on any other ground is inadvertently produced, the Party who received the inadvertently produced document or material shall return it and all copies of it to the producing Party within three (3) business days after it receives written notice (by letter or email) from the producing Party that the document or material was inadvertently produced. In the case of Confidential or Highly Confidential documents or materials that were inadvertently produced without the appropriate designation but that were otherwise intended to be produced, the producing Party shall return to the Party to whom the documents or materials were inadvertently produced copies of the documents and materials containing the appropriate designation within three (3) business days of receipt of the returned documents or materials.

9. If at any time a Party objects to the designation of documents or information produced or testimony given as Confidential or Highly Confidential under this Stipulation and Protective Order, the objecting Party shall notify the designating Party in writing (which may be by email). The objecting Party shall identify the documents or information in question and shall specify in reasonable detail the reasons for the objection. Within two (2) business days of the receipt of such notice, the disclosing and objecting Parties shall meet and confer in an effort to resolve their differences. If the Parties cannot resolve their differences, the disclosing Party may apply within two (2) days thereafter, or such longer time as the Parties may agree, for a ruling from the Court on the propriety of the designation. While any such application is pending, the documents or information that are subject to the application shall remain Confidential or Highly Confidential, as the case may be, until the Court rules. If the disclosing Party does not apply to the Court for a ruling on the propriety of the designation within two (2) days after the conclusion of the meet and confer, or within such time as the Parties may agree,

the documents or information that are subject of the dispute will no longer be deemed Confidential or Highly Confidential. The disclosing Party shall have the burden of proving, to the Court's satisfaction and by a preponderance of the evidence, that the document or information qualifies as sufficiently confidential, under Rule 26(c) of the Federal Rules of Civil Procedure and/or Section 107(b) of the Bankruptcy Code and Rule 9018 of the Federal Rules of Bankruptcy Procedure, that its dissemination and use should be restricted in accordance with the terms of this Stipulation and Protective Order.

10. Nothing in this Stipulation and Protective Order shall be construed as preventing any Party from objecting to the designation of any document or information as Confidential or Highly Confidential or preventing any Party from seeking further protection from the Court for any materials or information it produces in discovery.

11. Within thirty (30) days after the entry of an order by this Court confirming a plan of reorganization or dismissing the cases, whichever first occurs, all documents and other material designated as Confidential or Highly Confidential pursuant to this Stipulation and Protective Order, and all copies thereof, including but not limited to any notes or other transcriptions made therefrom, shall either be (a) returned to the producing Party or Party creating such information, or (b) destroyed. If the receiving Party chooses to destroy any such documents or materials, then that Party shall deliver a certificate attesting to that destruction to the Party who produced the Confidential or Highly Confidential documents or materials within thirty (30) days after the entry of an order by this Court confirming a plan of reorganization or dismissal of the cases, as the case may be.

12. If documents, materials or information (including portions of deposition transcripts) designated as Confidential or Highly Confidential are to be included in any papers

to be filed in this Court or any other court, counsel intending to file such documents shall first seek entry of a protective order under 11 U.S.C. § 107(b) and General Order #M-242 of this Court or other applicable authority with respect to filing those portions of the proposed filing containing information subject to this Stipulation and Protective Order, identifying this Stipulation and Protective Order by date.

13. This Stipulation and Protective Order shall not be construed to affect in any way the admissibility of any document, testimony, or other evidence at a hearing on the Motion.

14. Nothing in this Stipulation and Protective Order shall be construed to limit any disclosing Party's use or disclosure of its own documents, materials, or information. In addition, nothing in this Stipulation and Protective Order shall prevent or in any way limit disclosure, use, or dissemination of any information or documents that are in the public domain. This Stipulation and Order shall not prejudice in any way the rights of any Party to introduce into evidence or use at a hearing on the Motion any document, testimony, or other information that is subject to this Stipulation and Protective Order.

15. Any non-party producing discovery materials in connection with the Motion may be included in this Stipulation and Protective Order by endorsing a copy of this Stipulation and Protective Order and delivering it to the requesting Party who, in turn, will serve it upon counsel for the other Parties and file it with the Court. The Parties to the Motion may designate discovery materials produced by a non-Party to the Motion as Confidential or Highly Confidential in accordance and consistent with the terms and provisions of this Stipulation and Protective Order.

16. This Stipulation and Protective Order shall not prevent any Party from applying to the Court for further or additional protective orders, for the modification of this Stipulation

and Protective Order, or from agreeing with other Parties to modify this Stipulation and Protective Order, subject to the approval of the Court.

17. This Court retains exclusive jurisdiction to enforce, modify, or vacate all or any portion of this Stipulation and Protective Order upon appropriate motion by a party in interest.

So Ordered in New York, New York, this 17th day of March, 2006

/s/ ROBERT D. DRAIN
Honorable Robert D. Drain
United States Bankruptcy Judge

AGREED TO AND
APPROVED FOR ENTRY:

/s/ David E. Springer
John Wm. Butler, Jr.
David E. Springer
John K. Lyons
Ron E. Meisler
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
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(312) 407-0700

Attorneys for Delphi Corporation, et al.,
and Debtors and Debtors-in-Possession

/s/ Michael P. Kessler
Michael P. Kessler
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Concourse 1
New York, New York 10153
(212) 310-8000

Counsel for General Motors Corporation

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER UNDER 11 U.S.C. §§ 362, 363, AND 365 AUTHORIZING
DEBTORS TO (I) OBTAIN SIGNIFICANT IMPROVEMENT IN ENERGY
COSTS BY MODIFYING AGREEMENTS WITH LOCKPORT ENERGY
ASSOCIATES L.P. AND NEW YORK STATE ELECTRIC AND GAS
CORPORATION, (II) ASSUME MODIFIED AGREEMENT WITH LOCKPORT
ENERGY ASSOCIATES L.P., AND (III) CONSENT TO RELIEF FROM
AUTOMATIC STAY FOR LIMITED PURPOSE OF ALLOWING
LOCKPORT ENERGY ASSOCIATES L.P. TO RECORD MODIFIED EASEMENTS

Upon the motion, dated February 17, 2006 (the "Motion"), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 362, 363, and 365 Authorizing The Debtors To (i) Obtain Significant Improvement In Energy Costs By Modifying Agreements With Lockport Energy Associates L.P. ("Lockport Energy"), the Power Authority of the State of New York ("NYPA"), and New York State Electric and Gas Corporation ("NYSEG"), (ii) Assume Modified Agreement with Lockport Energy, and (iii) Consent To Relief From Automatic Stay For Limited Purpose Of Allowing Lockport Energy Associates L.P. To Record Modified Easements; and upon the Declaration Of Matthew J. Zarnosky, executed on February 17, 2006, in support of the Motion; and upon the record of the hearing held on the Motion; and this Court having determined that the relief requested in

the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and this Court having determined that the parties to the transactions contemplated in the Motion have acted in good faith; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:

A. The Debtors have exercised reasonable business judgment in deciding to obtain significant improvement in energy costs by (i) modifying (a) that certain Settlement Agreement, dated August 14, 1995, by and among General Motors Corporation ("GM"), NYPA, and NYSEG (the "Settlement Agreement"), (b) that certain Energy Sales Agreement, dated April 22, 1991, by and between GM and Lockport Energy, as amended (the "Energy Sales Agreement"), and (c) all amendments, supplements, exhibits, easements, licenses, relinquishment of rights, waivers, side letters, and ancillary documents related thereto (collectively, the "Agreements")¹, (ii) assuming the modified Energy Sales Agreement, (iii) consenting to relief from the automatic stay for the limited purpose of allowing Lockport Energy to record the easements existing under the Energy Sales Agreement and which will continue to exist as modified under the modified Energy Sales Agreement (the "Easements").²

¹ As described in the Motion, prior to January 1, 1999, GM operated Delphi's businesses through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Debtors under a Master Separation Agreement between Delphi and GM. In connection with these transactions, GM assigned to Delphi its rights and obligations under the Agreements.

² A list of Easements as modified under the Energy Sales Agreement is attached as Exhibit C to the Motion.

B. The assumption of the modified Energy Sales Agreement, the modification of the Agreements, and the cure of the existing defaults under the Energy Sales Agreement are reasonable and appropriate under the circumstances.

C. The cure of the outstanding prepetition obligations under the Energy Sales Agreement, as set forth in the Motion, satisfies the statutory requirements of section 365(b)(1) of the Bankruptcy Code.

D. Cause exists to grant relief from the automatic stay under section 362(d)(1) for the limited purpose of allowing Lockport Energy to record the Easements.

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.
2. The Debtors are authorized to take any and all actions necessary or desirable to modify the Agreements based upon the terms and conditions described in the Memorandum of Understanding between Delphi, NYSEG and Lockport Energy attached as Exhibit A to the Motion.
3. The Debtors are authorized to take any and all actions necessary or desirable to modify the Energy Sales Agreement substantially in the form attached as Exhibit B the Motion.
4. The Debtors are authorized to take any and all actions to assume the modified Energy Sales Agreement.
5. The relief granted herein is subject to the execution of definitive documentation acceptable to the Debtors.

6. Except as expressly waived under the modified Agreements, all rights and obligations under the Energy Sales Agreement, including all amendments, supplements, exhibits, easements, licenses, waivers, site letters, and ancillary documents related hereto, shall continue, survive and be performed under the modified Energy Sales Agreement.

7. Lockport Energy shall pay the Debtors the share of the profit from these sales of the natural gas to third parties in the approximate amount of \$6 million (the "Price Estimate") within 60 days of the latter of (a) the commencement of delivery to the Lockport Facility of the 10 mega watts of Expansion Power by NYPA or (b) the date when this Order becomes final (the "Payment Date").

8. Lockport Energy shall pay NYSEG the sum of approximately \$3.35 million as compensation for losses it will incur as a result of the modification of the Settlement Agreement within two business days after all of the following occur: (i) the date when this Order becomes final, (ii) delivery to the Lockport Facility of the 10 mega watts Expansion Power by NYPA has Commenced, and (iii) the amended Agreements between the Lockport Energy and Delphi have been executed.

9. Lockport Energy is authorized to offset the existing defaults under the Energy Sales Agreement, which equals no more than \$521,975.61 (the "Cure Amount") from the Price Estimate on the Payment Date. Upon payment of the Cure Amount, all prepetition defaults shall be deemed cured.

10. The postpetition obligations arising under the modified Energy Sales Agreement shall have administrative priority status pursuant to section 503(b) of the Bankruptcy Code.

11. Pursuant to section 362(d) of the Bankruptcy Code, the automatic stay shall be lifted for the limited purpose of allowing Lockport Energy to record the Easements.

12. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

13. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
March 17, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----X

ORDER FURTHER EXTENDING THE TIME WITHIN
WHICH DEBTORS MAY REMOVE ACTIONS UNDER
28 U.S.C. § 1452 AND FED. R. BANKR. P. 9006 AND 9027

Upon the motion, dated February 17, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order"), under 28 U.S.C. § 1452 and Fed. R. Bankr. P. 9006 and 9027, further extending the period within which the Debtors may remove actions; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.
2. Pursuant to Bankruptcy Rule 9006(b), the period within which the Debtors may seek to remove civil actions pending on the date of the commencement of their chapter 11 cases, pursuant to 28 U.S.C. § 1452 and Fed. R. Bankr. P. 9027(a)(2), is enlarged and extended

to and including the later to occur of (a) June 7, 2007 or (b) 30 days after entry of an order terminating the automatic stay with respect to the particular action sought to be removed.

3. This Order is without prejudice to the Debtors' rights to seek further extensions of the period during which the Debtors may remove actions.

4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

5. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
March 17, 2006

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT H

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----X

ORDER UNDER 11 U.S.C. §§ 363, 1107, AND 1108 AUTHORIZING DELPHI
AUTOMOTIVE SYSTEMS LLC TO MAKE EQUITY INVESTMENTS IN DELPHI
FURUKAWA WIRING SYSTEMS LLC AND APPROVING PROCEDURES TO MAKE
ADDITIONAL CONTRIBUTIONS WITHOUT FURTHER COURT APPROVAL

Upon the motion, dated February 17, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order"), under 11 U.S.C. §§ 363, 1107, and 1108 of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") authorizing Delphi Automotive Systems LLC ("DAS LLC") to make equity investments in Delphi Furukawa Wiring Systems LLC ("DFWS") and approving procedures through which DAS LLC may make additional capital contributions without further Court approval; and upon the record of the hearing held on the Motion on March 9, 2006 (the "Hearing"); and there being no objection to the Motion; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.
2. DAS LLC is authorized, but not directed, to make outstanding, current, and future equity investments in its joint venture DFWS in amounts up to \$3.1 million.
3. DAS LLC is further authorized, in the exercise of its business judgment, to make capital contributions in excess of those scheduled amounts up to \$1.5 million in the aggregate during the 2006-2007 period without notice or further Court approval. Should DAS LLC's aggregate additional capital contributions total more than \$1.5 million (the "Additional Capital Contributions"), DAS LLC shall be authorized to make the Additional Capital Contributions without further Court approval in accordance with the following notice procedures:

(a) the Debtors shall give notice of the proposed Additional Capital Contributions (the "Additional Capital Notice") to (i) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Att'n: Alicia M. Leonhard, Esq., (ii) counsel for the official committee of unsecured creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York, 10022-4802 (Att'n: Robert J. Rosenberg, Esq.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York, 10017 (Att'n: Kenneth Ziman, Esq.), and (iv) counsel for the agent under the Debtors' postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York, 10017 (Att'n: Marlane Melican, Esq.) (collectively, the "Notice Parties"). The Additional Capital Notice shall be served by facsimile, overnight delivery, or hand delivery and shall include the amount of Additional Capital Contributions requested.

(b) The Notice Parties shall have ten business days following initial receipt of the Additional Capital Notice to object to or request additional time to evaluate the Additional Capital Contributions. If counsel to the Debtors receives no written objection or written request for additional time prior to the expiration of such ten business day period, the Debtors shall be authorized to make the requested Additional Capital Contributions.

(c) If a Notice Party objects to the proposed within ten business days after the Additional Capital Notice is received, the Debtors and such objecting Notice Party shall meet and confer in an attempt to negotiate a consensual resolution. Should either party determine that an impasse exists, then the Debtors shall move the Bankruptcy Court for authority to make the Additional Capital Contributions upon notice to the objecting party and other parties-in-interest in accordance with the Order Under 11 U.S.C.

§§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e), entered by this Court on October 14, 2005 (Docket No. 245).

4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

5. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
March 17, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER UNDER 11 U.S.C. § 363 AND FED. R. BANKR. P. 6004
AUTHORIZING AND APPROVING SALE OF DEBTORS' EQUITY
INTEREST IN CHINESE JOINT VENTURE

Upon the motion, dated February 17, 2006 (the "Motion"), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. § 363, And Fed. R. Bankr. P. 6004, Authorizing And Approving Sale Of Debtors' Equity Interest in Chinese Joint Venture; and upon the record of the hearing held on the Motion on March 9, 2006 (the "Hearing"); and there being no objections to the Motion; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:

A. The Debtors have exercised reasonable business judgment in deciding to sell Delphi Electronics (Holding) LLC's fifty percent equity interest in the joint venture Shanghai Delco Electronics & Instrumentation Company Ltd ("SDE") to the

joint venture partner (the "Transaction"), Shanghai Agriculture, Industry & Commerce Group Changjiang General Corporation ("Changjiang") and Changjiang's senior manager, Mr. Yang Yi (the "Purchasers").

B. The transfer of the equity interest to the Purchasers pursuant to a transfer agreement, substantially in the form attached hereto as Exhibit A (the "Transfer Agreement"), is in the best interests of the Debtors' estates and creditors.

C. The consummation of the Transaction is properly authorized under all applicable provisions of the Bankruptcy Code, including, without limitation, section 363 of the Bankruptcy Code, and all of the applicable provisions of such section have been complied with in respect thereof.

D. The Debtors have marketed the sale of the equity interests in SDE and conducted the sale process in compliance with the Bankruptcy Code and the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") fairly and with adequate opportunity for interested parties to submit bids.

E. The Purchasers and the Debtors engaged in good faith, arm's-length negotiations in connection with finalizing the terms of the Transaction and the Purchasers are "good faith" purchasers as such term is used in section 363(m) of the Bankruptcy Code.

F. The Debtors have provided (i) proper, timely, adequate, and sufficient notice of the Motion in accordance with the Bankruptcy Code and Bankruptcy Rules, (ii) such notice was good and sufficient and appropriate under the circumstances of these cases, and (iii) no other or further notice of the Motion or the entry of this Order is required.

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.
2. The Debtors are authorized to consummate the Transaction under the terms set forth in the Motion, and that the Transaction is approved pursuant to section 363 of the Bankruptcy Code and Bankruptcy Rule 6004.
3. The Transfer Agreement, substantially in the form attached hereto, when executed, is authorized and approved and shall be a valid and binding contract between the Debtors and the Purchasers.
4. Pursuant to section 363 of the Bankruptcy Code, the Debtors and the Purchasers are authorized and directed to consummate the Transaction pursuant to and in accordance with the terms and conditions of the Transfer Agreement.
5. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

6. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
March 17, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT J

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re: :
DELPHI CORPORATION, *et al.*, : Chapter 11
 : Case No. 05-44481 (RDD)
 :
Debtors. : Jointly Administered
 :
-----X

**CONSENT ORDER WITHDRAWING ORDER TO
SHOW CAUSE ISSUED AGAINST SCHMIDT TECHNOLOGY GMBH**

This Court having entered an order to show cause dated November 1, 2005 (the “Show Cause Order”), upon the motion of Delphi Corporation, *et al.* (the “Debtors”), directing Schmidt Technology GmbH (“Supplier,” and together with the Debtors, the “Parties”) to show cause at a hearing, to be held on March 9, 2006 (the “Hearing”), why the Supplier should not be held in violation of the automatic stay imposed in the above-captioned cases under 11 U.S.C. § 362(a) for allegedly threatening to withhold essential goods from the Debtors under one or more contracts between the Parties, and the Parties having agreed to a settlement of the issues raised by the Show Cause Order pursuant to a separate agreement between the Parties (the “Agreement”), it is hereby

ORDERED, that this matter is settled in accordance with, and pursuant to the terms of, the Parties’ Agreement represented to the Court at the Hearing; and it is further

[Continued on Following Page]

ORDERED, that the Show Cause Order be, and it hereby is, withdrawn.

Dated: New York, New York
March 17, 2006

/s/Robert D. Drain
Robert D. Drain
United States Bankruptcy Judge

Consent to the foregoing:

March 8, 2006

March 8, 2006

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

SCHMIDT TECHNOLOGY GMBH,
By its attorneys,
HERRICK, FEINSTEIN LLP
By:

/s/Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

/s/Paul Rubin
PAUL RUBIN (PR-2097)
2 Park Avenue
New York, New York 10016
(212) 592-1448

EXHIBIT K

Hearing Date and Time: April 7, 2006 at 10:00 a.m.
Objection Deadline: March 31, 2006 at 4:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Debtors.	:	
-----	x	

MOTION FOR ORDER UNDER 11 U.S.C. §§ 107(b),
501, 502, AND 1111(a) AND FED. R. BANKR. P. 1009,
2002(a)(7), 3003(c)(3), AND 5005(a) ESTABLISHING BAR DATES
FOR FILING PROOFS OF CLAIM AND
APPROVING FORM AND MANNER OF NOTICE THEREOF

("BAR DATE MOTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (the "Affiliate Debtors"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this motion (the "Motion") for an order pursuant to 11 U.S.C. §§ 107(b), 501, 502, and 1111(a) and Rules 1009, 2002(a)(7), 3003(c)(3), and 5005(a) of the Federal Rules of Bankruptcy Procedure establishing bar dates for all creditors to file proofs of claim in these chapter 11 cases and approving the form and manner of notice thereof. In support of this Motion, the Debtors respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8, 2005 (the "Initial Filing Date"), Delphi and certain of its U.S. subsidiaries (the "Initial Filers") filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). On October 14, 2005 (the "Secondary Filing Date" and, together with the Initial Filing Date, the "Petition Dates"), three additional U.S. subsidiaries of Delphi (together with the Initial Filers, collectively, the "Debtors") also sought reorganization relief. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtor's chapter 11 cases (Dockets Nos. 28 and 404).

2. On October 17, 2005, the Office of the United States Trustee appointed an official committee of unsecured creditors. No trustee or examiner has been appointed in the Debtors' cases.

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 107(b), 501, 502, and 1111(a) of the Bankruptcy Code and Rules 1009, 2002(a)(7), 3003(c)(3), and 5005(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. As of the Initial Filing Date, Delphi had global 2004 revenues of approximately \$28.6 billion, and global assets as of August 31, 2005 of approximately \$17.1 billion.¹ Delphi ranks as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.

6. Delphi has become a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and the Company (as defined below) is arguably the single largest global supplier of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company's technologies and products are present in more than 75 million vehicles on the road worldwide. The Company supplies products to nearly every major global automotive

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

original equipment manufacturer with 2004 sales to its former parent, General Motors Corporation, equaling approximately \$15.4 billion and sales to each of Ford Motor Company, DaimlerChrysler Corporation, Renault/Nissan Motor Company, Ltd., and Volkswagen Group exceeding \$850 million.

7. As part of its growth strategy, Delphi has established an expansive global presence with a network of manufacturing sites, technical centers, sales offices, and joint ventures located in every major region of the world. As of the Initial Filing Date, the Debtors employed approximately 180,000 employees. The Debtors' 50,600 U.S. employees work in approximately 44 manufacturing sites, 13 technical centers, and in Delphi's Troy, Michigan headquarters. As of the Initial Filing Date, Debtors employed approximately 34,750 hourly employees in the United States, 96% of whom are union-represented. Outside the United States, the Company's foreign entities employed more than 134,000 people on the Initial Filing Date, supporting 120 manufacturing sites and 20 technical centers in nearly 40 countries around the globe.

8. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of GM. Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to Delphi and its subsidiaries and affiliates (collectively, the "Company") in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the

Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

9. Due to the significant planning that goes into each vehicle model, Delphi's efforts to generate new business do not immediately affect its financial results, because supplier selection in the auto industry is generally finalized several years prior to the start of production of the vehicle. When awarding new business, which is the foundation for the Company's forward revenue base, customers are increasingly concerned with the financial stability of their supply base. The Debtors believe that they will maximize stakeholder value and the Company's future prospects if they stabilize their businesses and continue to diversify their customer base. The Debtors also believe that this must be accomplished in advance of the expiration of certain benefit guarantees between GM and certain of Delphi's unions representing most of its U.S. hourly employees which coincides with the expiration of the Company's U.S. collective bargaining agreements in the fall of 2007.

C. Events Leading To The Chapter 11 Filing

10. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net operating loss of \$482 million on \$28.6 billion in net sales. Reflective of a downturn in the marketplace, Delphi's financial condition deteriorated further in the first six months of 2005, with net operating losses of \$608 million for the first six months of calendar

year 2005 on six-month net sales of \$13.9 billion, approximately \$1 billion less than the same time period a year earlier.²

11. The Debtors believe that the Company's financial performance has deteriorated because of (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-strategic, non-profitable operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

12. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward looking revenue requirements. Because discussions with its Unions and GM were not progressing sufficiently, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

13. Through the reorganization process, the Debtors intend to achieve competitiveness for Delphi's core U.S. operations by modifying or eliminating non-competitive legacy liabilities and burdensome restrictions under current labor agreements and realigning Delphi's global product portfolio and manufacturing footprint to preserve the Company's core businesses. This will require negotiation with key stakeholders over their respective contributions to the restructuring plan or, absent consensual participation, the utilization of the chapter 11 process to achieve the necessary cost savings and operational effectiveness. The

² Reported net losses in calendar year 2004 were \$4.8 billion, reflecting a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004.

Debtors believe that a substantial segment of Delphi's U.S. business operations must be divested, consolidated, or wound-down during these chapter 11 cases.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver value and high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

Relief Requested

15. By this Motion, the Debtors seek entry of an order under sections 107(b), 501, 502, and 1111(a) of the Bankruptcy Code and Bankruptcy Rules 1009, 2002(a)(7), 3003(c)(3), and 5005(a) setting a bar date and related procedures in these chapter 11 cases as follows:

- (a) Except as otherwise stated in subparagraphs (b) and (c), establishing July 31, 2006 (the "General Bar Date") as the deadline for all persons and entities³ holding or wishing to assert a claim, as defined in § 101(5) of the Bankruptcy Code (individually, a "Person" or "Entity" and collectively, "Persons" or "Entities"), against any of the Debtors (collectively, the "Claims") to file a proof of such Claim in these chapter 11 cases;
- (b) Establishing the later of (i) the General Bar Date or (ii) 30 calendar days after a claimant is served with notice that the Debtors have amended their Schedules reducing, deleting, or changing the status of a scheduled claim of such claimant, as the bar date for filing a proof of claim in respect of such amended scheduled claim (the "Amended Schedule Bar Date");
- (c) Except as otherwise set forth in any order authorizing rejection of an executory contract or unexpired lease, establishing the later of (i) the General Bar Date or (ii) 30 calendar days after the effective date of any order authorizing the rejection of an executory contract or unexpired lease

³ Government units, as defined in 11 U.S.C. § 101(27), would be subject to the General Bar Date, as set forth in paragraph 25 hereof.

as the bar date by which a proof of claim relating to the Debtors' rejection of such contract or lease must be filed (the "Rejection Bar Date" and, together with the General Bar Date and the Amended Schedule Bar Date, the "Bar Dates");

- (d) Approving the Debtors' proposed form and manner of notice of the Bar Date.

16. The Debtors expect that they will further amend the Schedules prior to service and publication of the Bar Date Notice (as defined below). Bankruptcy Rule 1009(a) provides that notice of any amendment to the Schedules must be given to any entity affected thereby. If the Schedules are amended before the Bar Date Notice is served and published, then only with respect to each party affected thereby, the Debtors request that the personalized proof of claim form serve as the notice required by Bankruptcy Rule 1009(a), and that no other notice of amendment of the Schedules be required.⁴

Basis For Relief

A. The Need For A Bar Date

17. The filing of proofs of claim in a chapter 11 case generally is governed by Bankruptcy Rule 3003(c)(3) which provides in relevant part that the "court shall fix . . . the time within which proofs of claim or interest . . . may be filed." Fed. R. Bankr. P. 3003(c)(3). The court is afforded wide latitude to consider the facts of the particular case when establishing a deadline for the filing of proofs of claim.

18. Here, the facts justify the setting of the Bar Dates at this time. The Debtors initially filed their Schedules on January 20, 2006 and filed amendments to the Schedules on February 1, 2006. The United States Trustee held a meeting of creditors pursuant to section 341

⁴ If the Schedules are further amended after service and publication of the Bar Date Notice, the Debtors acknowledge that they would be obligated to satisfy the requirements of Bankruptcy Rule 1009(a) for any other affected parties.

of the Bankruptcy Code on February 3, 2006. The Debtors expect to further amend certain of their Schedules on or before April 7, 2006. Additionally, to develop a comprehensive, viable plan of reorganization, the Debtors will require complete and accurate information regarding the nature, amount, and status of all Claims against the Debtors that will be asserted in these chapter 11 cases. As the Debtors have previously stated, their goal is to complete their U.S.-based restructuring and emerge from chapter 11 in early to mid-2007. Establishment of the Bar Dates by this Court at this stage in these chapter 11 cases will facilitate the accomplishment of that goal.

19. To this end, the Debtors request that this Court set July 31, 2006 as the General Bar Date for filing proofs of claim in these chapter 11 cases. The Debtors anticipate sending the Bar Date Notice no later than April 20, 2006, which will give parties-in-interest more than three months after receipt of the Bar Date Notice to file proofs of claim. The requested date for the General Bar Date should also allow the Debtors to ascertain the number and amount of claims in various classes and allow ample time to finalize the terms of a plan of reorganization and disclosure statement prior to the solicitation of votes and, following confirmation of a plan, the Debtors' projected emergence from chapter 11 in early to mid-2007.

B. Parties Required To File Proofs Of Claim

20. The Bar Dates would apply to all Persons and Entities (each as defined in sections 101(41) and 101(15), respectively, of the Bankruptcy Code) holding Claims against the Debtors (whether secured, priority, or unsecured) that arose prior to the relevant Petition Date, including the following:

- (a) Any Person or Entity whose Claim is listed as "disputed," "contingent," or "unliquidated" and which desires to share in any distribution in these chapter 11 cases;
- (b) Any Person or Entity which believes that its Claim is improperly classified in the Schedules or listed in an incorrect amount in the Schedules and

which desires to have its Claim allowed in a classification or amount other than as set forth in the Schedules; and

- (c) Any Person or Entity whose Claim against a Debtor is not listed in the applicable Debtor's Schedules.

21. The Debtors propose that the following Persons or Entities would not need to file proofs of claim:

- (a) Any Person or Entity (i) which agrees with the nature, classification, and amount of its Claim set forth in the Schedules and (ii) whose Claim against a Debtor is not listed as "disputed," "contingent," or "unliquidated" in the Schedules;
- (b) Any Person or Entity which has already properly filed a proof of claim against the correct Debtor;
- (c) Any Person or Entity which asserts a Claim allowable under sections 503(b) and 507(a)(1) of the Bankruptcy Code as an administrative expense of the Debtors' chapter 11 cases;
- (d) Any Person or Entity which asserts a Claim solely on the basis of future pension or other post-employment benefits, including, without limitation, retiree health care and life insurance; provided, however, that any such Person or Entity which wishes to assert a Claim against any of the Debtors based on anything other than future pension or other post-employment benefits must file a proof of claim on or prior to the General Bar Date;⁵
- (e) Any Debtor or any direct or indirect subsidiary of any of the Debtors in which the Debtors in the aggregate directly or indirectly own, control, or hold with power to vote, 50 percent or more of the outstanding voting securities of such subsidiary;
- (f) Any Person or Entity whose Claim against a Debtor previously has been allowed by, or paid pursuant to, an order of this Court;
- (g) Any holder of a Claim arising under or in respect of any of the following issuances of Delphi Corporation senior unsecured debt (each, a "Noteholder"): (i) those certain senior unsecured securities bearing interest

⁵ The bar date for the filing of proofs of claim on account of Claims arising from modification to or termination of future pension or other post-employment benefits will be determined pursuant to an order of this Court approving such modification or termination. Furthermore, the Debtors anticipate that, in the event that future pension or other post-employment benefits of collectively-bargained for employees or retirees are modified or terminated, claims will be filed by their collective bargaining or other appropriate representative on their behalf, to the extent permissible by applicable law.

at 6.55% and maturing on June 15, 2006; (ii) those certain senior unsecured securities bearing interest at 6.50% and maturing on May 1, 2009; (iii) those certain senior unsecured securities bearing interest at 6.50% and maturing on August 15, 2013; (iv) those certain senior unsecured securities bearing interest at 7.125% and maturing on May 1, 2029; (v) those certain 8.25% junior subordinated notes due 2033; or (vi) those certain adjustable-rate junior subordinated notes due 2033 (collectively, the "Senior Unsecured Securities"), other than the indenture trustees of the Senior Unsecured Securities; provided, however, that any Noteholder who wishes to assert a Claim against the Debtors that is not based solely upon the outstanding prepetition principal and interest due on account of its ownership of such Senior Unsecured Securities must file a proof of claim on or prior to the General Bar Date in respect of such Claim; and

- (h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

22. The Debtors would retain the right to (a) dispute, or assert offsets or defenses against, any filed Claim or any Claim listed or reflected in the Schedules as to nature, amount, liability, classification, or otherwise, or (b) subsequently designate any Claim as disputed, contingent, or unliquidated.

23. If the Debtors amend the Schedules on or after the date upon which the Debtors serve the Bar Date Notice in a manner that would reduce the undisputed, noncontingent, and liquidated amounts or to change the nature or classification of a particular Claim against a Debtor reflected therein, then the Debtors propose that the affected claimant would have until the Amended Schedule Bar Date to file a proof of claim or to amend any previously filed proof of claim in respect of such amended scheduled Claim. The Debtors propose that notwithstanding

the foregoing, nothing in this Motion would preclude the Debtors from objecting to any Claim, whether scheduled or filed, on any grounds.

24. The Debtors anticipate that certain creditors may assert Claims in connection with a Debtor's rejection of executory contracts and unexpired leases under section 365 of the Bankruptcy Code. The Debtors propose that, for any Claim relating to a Debtor's rejection of an executory contract or unexpired lease that is approved by an order of this Court, unless otherwise stated in such order, the bar date for filing any such Claim would be the Rejection Bar Date.

25. Section 502(b)(9) of the Bankruptcy Code provides that governmental units shall have 180 days after the petition date or such later time as the Bankruptcy Rules may provide, to file proofs of claim. Accordingly, the Debtors propose that the General Bar Date be established as the bar date for all governmental units holding or wishing to assert a Claim in these chapter 11 cases.

26. Finally, the Debtors propose that, pursuant to Bankruptcy Rule 3003(c)(2), any Person or Entity which is required to file a proof of claim in these chapter 11 cases (pursuant to the Bankruptcy Code, the Bankruptcy Rules, or any order of this Court) but which fails to do so in a timely manner be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim being referred to in this clause (a) as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim.

C. Procedures For Providing Notice Of Bar Date And Filing Proofs Of Claim

27. The Debtors request that this Court authorize the noticing and claims agent appointed in these chapter 11 cases, Kurtzman Carson Consultants, LLC (the "Claims and Noticing Agent"), to give notice of the Bar Dates by serving (a) a notice of the Bar Dates substantially in the form of the notice attached as Exhibit A hereto (the "Bar Date Notice") and (b) a proof of claim form (the "Proof of Claim Form") substantially in the form of Form No. 10 of the Official Bankruptcy Forms and as attached as Exhibit B hereto upon:

- (i) the United States Trustee;
- (ii) counsel to each official committee;
- (iii) all Persons or Entities which have requested notice of the proceedings in the chapter 11 cases;
- (iv) all Persons or Entities which have filed claims in these chapter 11 cases;
- (v) all creditors and other known holders of claims as of the date of this Order, including all persons or entities listed in the Schedules as holding Claims;
- (vi) all parties to executory contracts and unexpired leases of the Debtors;
- (vii) all parties to litigation with the Debtors;
- (viii) the Philadelphia office of the Internal Revenue Service, the Northeast Regional Office of the Securities and Exchange Commission, the United States attorney for the Southern District of New York, any other department, agency, or instrumentality of the United States through which the Debtors became indebted for debt other than taxes, and any other governmental units as required by Bankruptcy Rule 2002(j); and
- (ix) all known Persons and Entities holding potential prepetition Claims.⁶

⁶ Approximately ninety-eight percent of the parties-in-interest who are entitled to receive notice of the Motion are located in English-speaking countries (based upon mailing addresses currently known to the Debtors), with the remainder spread over 25 countries. In light of the expense associated with translation into multiple languages for a very limited number of parties-in-interest, the Debtors propose that all documents be provided solely in the English language.

28. The Debtors propose to cause the Claims and Noticing Agent to mail the Bar Date Notice and the Proof of Claim Form by first class U.S. mail, postage prepaid, to the foregoing potential claimants no later than April 20, 2006. The mailing of the Bar Date Notice by no later than this date would ensure that creditors receive more than 100 days notice of the Bar Dates, which is more than five times the minimum 20-day notice period established under Bankruptcy Rule 2002(a)(7).

29. The Debtors propose that a Proof of Claim Form state whether the Entity's Claim is listed in the Schedules, the dollar amount of such Claim as listed in the Schedules, the Debtor for which the Entity's Claim is scheduled, and whether the Claim is listed as disputed, contingent, or unliquidated.

30. The Debtors also propose that for any Proof of Claim Form to be validly and properly filed, the original thereof must either be mailed to the United States Bankruptcy Court, Southern District of New York, Delphi Corporation Claims, Bowling Green Station, P.O. Box 5058, New York, New York 10274-5058 or delivered by hand or overnight courier to the United States Bankruptcy Court, Southern District of New York, Delphi Corporation Claims, One Bowling Green, Room 534, New York, New York 10004-1408. The Debtors propose that facsimile submissions not be accepted and that proofs of claim be deemed filed when actually received by the Clerk of the Bankruptcy Court. The Debtors request that if a creditor wishes to receive acknowledgment of receipt of such creditor's proof of claim, such creditor be required to submit a copy of the proof of claim and a self-addressed, stamped envelope upon the filing of its original proof of claim.

31. In addition, the Debtors propose that proofs of claim must (a) be signed, (b) include supporting documentation (or a summary if such documentation is voluminous) or an

explanation as to why documentation is not available, (c) be written in the English language, and (d) be denominated in United States currency.

32. The Debtors anticipate that a significant amount of the supporting documentation provided with proofs of claim may contain confidential information. In particular, the Debtors believe that many of the terms, including, without limitation, pricing terms contained in their contractual agreements with suppliers and customers, are highly confidential and constitute proprietary commercial information. Furthermore, the terms of the Debtors' agreements with their suppliers, as well as a significant amount of additional information provided by the Debtors to their suppliers, are subject to express disclosure restrictions pursuant to the terms of Delphi's General Terms and Conditions, which are incorporated into and made a part of substantially all of the Debtors' agreements with their suppliers.

33. The Debtors thus believe that many suppliers and other parties-in-interest asserting claims against the Debtors are likely to file supporting documentation containing such highly confidential and proprietary information under the belief that such party is required to do so pursuant to the instructions contained in Form No. 10 of the Official Bankruptcy Forms (the "Supporting Documentation"). The disclosure of such proprietary, competitively-sensitive information could cause serious and irreparable harm to the Debtors' businesses and their restructuring efforts. Therefore, the Debtors assert that the information contained in the Supporting Documentation to a significant number of the proofs of claim will meet the criteria provided in section 107(b) of the Bankruptcy Code, which provides that this Court may protect an entity with respect to a trade secret or confidential research, development, or commercial information.

34. Because the Debtors believe that a substantial number of the proofs of claim to be filed are likely to contain highly confidential commercial information and because the Debtors cannot determine which proofs of claim will contain such confidential and protected information until such proofs of claim are filed, the Debtors respectfully request that, absent further order of this Court, all Supporting Documentation to any proof of claim be subject to examination only by the party asserting the Claim, the Debtors, the Debtors' counsel and advisers, the United States Trustee, counsel and advisers to the official committee of unsecured creditors appointed in these chapter 11 cases, Kurtzman Carson Consultants, the Claims and Noticing Agent, and any personnel of the United States Bankruptcy Court for the Southern District of New York in the performance of their official duties, and that all such parties be directed to maintain the confidentiality of all Supporting Documentation to any proof of claim and the information contained therein. The Debtors further propose that any Supporting Documentation to any proof of claim not be loaded onto this Court's official website.

35. The Debtors propose that all Persons and Entities which wish to assert Claims against more than one Debtor be required to file a separate proof of claim with respect to each such Debtor. If Persons and Entities are permitted to assert Claims against more than one Debtor in a single Proof of Claim Form, the Claims and Noticing Agent may have difficulty maintaining separate Claim registers for each Debtor, and all Debtors will be required to object to a proof of claim that may be applicable to only one of the Debtors.

36. Likewise, each Person and Entity should be required to identify on its Proof of Claim Form the particular Debtor against which its Claim is asserted if it believes its claim is against a Debtor other than the Debtor identified in the Proof of Claim Form that is mailed to it. Requiring parties to identify the Debtor against which a Claim is asserted would greatly expedite

the Debtors' review of proofs of claim in these chapter 11 cases. This requirement would not be unduly burdensome on claimants because each such Person and Entity will know or should know the identity of the Debtor against which it is asserting a Claim.

D. Publication Notice

37. The extensive nature of the Debtors' businesses creates the potential for the existence of many Claims against the Debtors of which the Debtors are unaware. Such unknown potential Claims may include, for example, Claims that, for various reasons, are not recorded on the Debtors' books and records. Accordingly, the Debtors believe that it is necessary to provide notice of the Bar Dates to Persons and Entities whose names and addresses are unknown to the Debtors and, in addition, that it is advisable to provide supplemental notice to known holders of Claims.

38. Accordingly, the Debtors propose to give notice of the Bar Date Notice by (a) publication in the New York Times (national edition), the Wall Street Journal (national, European, and Asian editions), USA Today (worldwide), the Automotive News (national edition), and in local editions of the following: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbus Dispatch, the Daily Leader, the Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, The Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, The Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, The Tuscaloosa News, and The Vindicator, and (b) electronically through posting

on the Delphi legal information website, www.delphidocket.com. The Debtors propose to publish such notices on or about April 21, 2006, or as soon thereafter as practicable. Given this timetable and the proposed Bar Dates, creditors would have sufficient notice, time, and opportunity to file their Claims against the Debtors' estates. The Debtors respectfully request this Court to authorize the Debtors to enter into transactions to cause such publication to be made and to make the reasonable payments required for such publication.

Notice Of Motion

39. Notice of this Motion has been provided in accordance with the Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) entered by this Court on October 14, 2005 (Docket No. 245). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

40. Because the legal points and authorities upon which this Motion relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) setting the Bar Dates and procedures for filing proofs of claim as described herein, (b) approving the form and manner of notice thereof, and (c) granting them such other and further relief as is just.

Dated: New York, New York
March 17, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
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333 West Wacker Drive, Suite 2100
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(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti
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New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

NOTICE OF BAR DATE FOR FILING PROOFS OF CLAIM

TO ALL CREDITORS OF THE DEBTORS, AND OTHER PARTIES-IN-INTEREST:

PLEASE TAKE NOTICE THAT:

In accordance with an order entered on April ___, 2006 by the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") in the above-captioned chapter 11 cases (the "Bar Date Order"), **5:00 p.m. Eastern Time on July 31, 2006** (the "General Bar Date") has been established as the last date for each person or entity (including individuals, partnerships, corporations, limited liability companies, estates, trusts, unions, indenture trustees, the United States Trustee, and governmental units) (individually, a "Person" or "Entity," and collectively, "Persons" or "Entities") to file a proof of claim in the chapter 11 cases of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"). A list of all Debtors in these chapter 11 cases is attached hereto as Exhibit A.

On October 8, 2005, Delphi and certain of its U.S. subsidiaries filed voluntary petitions in the Bankruptcy Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). On October 14, 2005, three additional U.S. subsidiaries of Delphi filed voluntary petitions in the Bankruptcy Court for reorganization relief under the Bankruptcy Code. The term "Petition Date" shall mean the date on which each Debtor filed its chapter 11 bankruptcy petition as set forth on Exhibit A attached hereto. The General Bar Date and the procedures set forth below for filing proofs of claim apply to all claims against the Debtors that arose before the applicable Petition Date, except for those holders of the claims listed in Section 4 below which are specifically excluded from the General Bar Date filing requirement.

1. Who Must File A Proof Of Claim

You **MUST** file a proof of claim to vote on a chapter 11 plan filed by the Debtors or to share in distributions from the Debtors' bankruptcy estates if you have a claim against any of the Debtors that arose prior to the applicable Petition Date, and such claim is not one of the types of claim described in Section 4 below. Claims based on acts or omissions of the Debtors that occurred before the applicable Petition Date must be filed on or prior to the General Bar Date, even if such claims are not now fixed,

liquidated, or certain or did not mature or become fixed, liquidated, or certain before the applicable Petition Date.

Under section 101(5) of the Bankruptcy Code and as used in this Notice, the word "claim" means (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured, or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

2. What To File

The Debtors are enclosing a proof of claim form which you may use to file any claim you may have in these cases. If the Debtors scheduled you as a creditor in any of the Debtors' schedules of assets and liabilities (as amended from time to time, the "Schedules"), the form sets forth the amount of your claim as scheduled and whether the claim is scheduled as disputed, contingent, or unliquidated. Additional proof of claim forms may be obtained at <http://www.uscourts.gov/bkforms/index.html> or at <http://www.delphidocket.com>.

All proofs of claim must be signed by the claimant or, if the claimant is not an individual, by a claimant's authorized agent. All proofs of claim must be written in English and be denominated in United States currency. You should attach to your completed proof of claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available.

If any supporting documentation provided with any proof of claim contains confidential information, such documentation will be subject to examination only by the party asserting the claim, the Debtors, the Debtors' counsel and advisers, the United States Trustee, counsel and advisers to the official committee of unsecured creditors appointed in these chapter 11 cases, Kurtzman Carson Consultants, LLC, the claims and noticing agent in these chapter 11 cases, and any personnel of the United States Bankruptcy Court for the Southern District of New York in the performance of their official duties, and such entities have been ordered to maintain the confidentiality of all supporting documentation to any proof of claim and the information contained therein.

Any holder of a claim against more than one Debtor must file a separate proof of claim with respect to each such Debtor and each holder of a claim must identify on its proof of claim the specific Debtor against which its claim is asserted and the case number of that Debtor's reorganization case. A list of the names of the Debtors and their reorganization case numbers is attached hereto as Exhibit A.

3. When And Where To File

Except as provided for herein, all proofs of claim must be filed so as to be received no later than **5:00 p.m. Eastern Time on July 31, 2006** at the following address:

If sent by mail:

United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claims
Bowling Green Station
P.O. Box 5058
New York, New York 10274-5058

If sent by messenger or overnight courier:

United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claims
One Bowling Green
Room 534
New York, New York 10004-1408

Proofs of claim will be deemed filed only when actually received at the addresses above on or before the General Bar Date. Proofs of claim may not be delivered by facsimile, telecopy, or electronic mail transmission.

Governmental units must file proofs of claims in these chapter 11 cases on or prior to the General Bar Date.

4. Who Need Not File A Proof Of Claim

You do not need to file a proof of claim on or prior to the General Bar Date if you are:

- (a) Any Person or Entity (i) which agrees with the nature, classification, and amount of its Claim set forth in the Schedules and (ii) whose Claim against a Debtor is not listed as "disputed," "contingent," or "unliquidated" in the Schedules;
- (b) Any Person or Entity which has already properly filed a proof of claim against the correct Debtor;
- (c) Any Person or Entity which asserts a Claim allowable under sections 503(b) and 507(a)(1) of the Bankruptcy Code as an administrative expense of the Debtors' chapter 11 cases;
- (d) Any Person or Entity which asserts a Claim solely on the basis of future pension or other post-employment benefits, including, without limitation, retiree health care and life insurance; provided, however, that any such Person or Entity which wishes to assert a Claim against any of the Debtors based on anything other than future pension or other post-employment benefits must file a proof of claim on or prior to the General Bar Date;¹
- (e) Any Debtor or any direct or indirect subsidiary of any of the Debtors in which the Debtors in the aggregate directly or indirectly own, control or hold with power to vote, 50 percent or more of the outstanding voting securities of such subsidiary;

¹ The bar date for the filing of Proofs of Claim on account of Claims arising from modification to or termination of future pension or other post-employment benefits will be determined pursuant to an order of the Bankruptcy Court approving such modification or termination.

- (f) Any Person or Entity whose Claim against a Debtor previously has been allowed by, or paid pursuant to, an order of the Bankruptcy Court;
- (g) Any holder of a Claim arising under or in respect of any of the following issuances of Delphi Corporation senior unsecured debt (each, a "Noteholder"): (i) those certain senior unsecured securities bearing interest at 6.55% and maturing on June 15, 2006; (ii) those certain senior unsecured securities bearing interest at 6.50% and maturing on May 1, 2009; (iii) those certain senior unsecured securities bearing interest at 6.50% and maturing on August 15, 2013; (iv) those certain senior unsecured securities bearing interest at 7.125% and maturing on May 1, 2029; (v) those certain 8.25% junior subordinated notes due 2033; or (vi) those certain adjustable-rate junior subordinated notes due 2033 (collectively, the "Senior Unsecured Securities"), other than the indenture trustees of the Senior Unsecured Securities; provided, however, that any Noteholder who wishes to assert a Claim against the Debtors that is not based solely upon the outstanding prepetition principal and interest due on account of its ownership of such Senior Unsecured Securities must file a proof of claim on or prior to the General Bar Date in respect of such Claim; and
- (h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

This notice is being sent to many persons and entities which have had some relationship with or have done business with the Debtors but may not have an unpaid claim against the Debtors. The fact that you have received this Notice does not necessarily mean that you have a claim or that the Debtors or the Bankruptcy Court believe that you have a claim against the Debtors.

5. Executory Contracts And Unexpired Leases

Any person or entity which has a claim arising from the rejection of an Executory Contract must file a proof of claim on account of such claim against the Debtors on or before the later of (a) the General Bar Date or (b) 30 calendar days after the effective date of such rejection or such other date as fixed by the Bankruptcy Court in an order authorizing such rejection.

6. Amended Schedule Bar Date

If the Debtors amend the Schedules on or after the date of this Notice (listed below) to reduce the undisputed, noncontingent, and liquidated amounts or to change the nature or classification of a claim against a Debtor reflected therein, the bar date for filing a proof of claim in respect of such amended schedule claim is the later of (a) the General Bar Date or (b) 30 calendar days after a claimant is served with notice that the Debtors have amended their Schedules.

7. Consequences Of Failure To File A Proof Of Claim By The General Bar Date

ANY HOLDER OF A CLAIM WHICH IS NOT EXCEPTED FROM THE REQUIREMENTS OF THIS NOTICE, AS SET FORTH IN SECTION 4 ABOVE, AND WHICH FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM, WILL BE BARRED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS AND THEIR CHAPTER 11 ESTATES, FROM VOTING ON ANY PLAN OF REORGANIZATION FILED IN THESE CASES, AND FROM PARTICIPATING IN ANY DISTRIBUTION IN THE DEBTORS' CASES ON ACCOUNT OF SUCH CLAIM.

8. The Debtors' Schedules And Access Thereto

You may be listed as the holder of a claim against the Debtors in any of the Debtors' Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases.

To determine if and how you are listed on any of the Schedules, please refer to the descriptions set forth on the enclosed proof of claim forms regarding the nature, amount, and status of your claim(s).

As set forth above, if you agree with the nature, amount, and status of your claim as listed in any of the Debtors' Schedules, and if your claim is not described as "disputed," "contingent," or "unliquidated," you need not file a proof of claim. Otherwise, or if you decide to file a proof of claim, you must do so before the General Bar Date in accordance with the procedures set forth in this Notice.

Copies of any of the Debtors' Schedules are available for inspection online at <http://www.delphidocket.com> or on the Court's Internet Website at <http://www.nysb.uscourts.gov>. A login and password to the Court's Public Access to Electronic Court Records ("PACER") are required to access this information on the Court's Internet Website and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. No login or password is required to access this information on the Debtors' Legal Information Website (<http://www.delphidocket.com>). Copies of any of the Schedules may also be examined between the hours of 9:00 a.m. and 4:30 p.m., Monday through Friday at the Office of the Clerk of the Bankruptcy Court, One Bowling Green, Room 511, New York, New York 10004-1408.

A holder of a possible claim against any of the Debtors should consult an attorney regarding any matters not covered by this Notice, such as whether the holder should file a proof of claim.

Dated: New York, New York
April____, 2006

BY ORDER OF THE COURT

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A

	Entity	Tax / Federal ID Number	Case Number	Address	Date Of Petition Filing
1.	Delphi NY Holding Corporation	20-3383408	05-44480	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
2.	Delphi International Holdings Corp.	38-3449527	05-44591	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
3.	Delphi Corporation	38-3430473	05-44481	5725 Delphi Drive Troy, MI 48098	October 8, 2005
4.	Delphi Automotive Systems Overseas Corporation	38-3318021	05-44593	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
5.	ASEC Manufacturing General Partnership	73-1474201	05-44482	1301 Main Parkway Catoosa, OK 74015	October 8, 2005
6.	Delphi Automotive Systems (Holding), Inc.	38-3422378	05-44596	5785 Delphi Drive Troy, MI 48098-2815	October 8, 2005
7.	ASEC Sales General Partnership	73-1474151	05-44484	1301 Main Parkway Catoosa, OK 74015	October 8, 2005
8.	Delco Electronics Overseas Corporation	38-2638990	05-44610	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
9.	Environmental Catalysts, LLC		05-44503	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
10.	Delphi Diesel Systems Corp.	38-3505001	05-44612	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
11.	Delphi Medical Systems Colorado Corporation	84-1524184	05-44507	4300 Road 18 Longmont, CO 80504	October 8, 2005

	Entity	Tax / Federal ID Number	Case Number	Address	Date Of Petition Filing
12.	Delphi LLC	37- 1438255	05-44615	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
13.	Delphi Medical Systems Texas Corporation	20- 2885110	05-44511	5725 Delphi Drive Troy, MI 48098	October 8, 2005
14.	Aspire, Inc.	36- 4392806	05-44618	U.S. Route 1 Morrisville, PA 19067	October 8, 2005
15.	Delphi Medical Systems Corporation	32- 0052827	05-44529	5725 Delphi Drive Troy, MI 48098	October 8, 2005
16.	Delphi Integrated Service Solutions, Inc.	38- 3473261	05-44623	1322 Rankin Street Troy, MI 48083	October 8, 2005
17.	Specialty Electronics International Ltd.	66- 0522490	05-44536	69A Kronprindsens Gade (Third Floor) P.O. Box 1858 St. Thomas, VI	October 8, 2005
18.	Delphi Connection Systems	95- 2563022	05-44624	17150 Von Karman Avenue Irvine, CA 92614	October 8, 2005
19.	Specialty Electronics, Inc.	57- 0755068	05-44539	19200 Asheville Highway P.O. Box 519 Landrum, SC 29356	October 8, 2005
20.	Packard Hughes Interconnect Company	33- 0595219	05-44626	17150 Von Karman Avenue Irvine, CA 92614- 0901	October 8, 2005
21.	Delphi Liquidation Holding Company	95- 4359324	05-44542	5725 Delphi Drive Troy, MI 48098	October 8, 2005
22.	DREAL, Inc.	38- 3457411	05-44627	5725 Delphi Drive Troy, MI 48098	October 8, 2005
23.	Delphi Electronics (Holding) LLC	95- 4554161	05-44547	One Corporate Center Kokomo, IN 46904-9005	October 8, 2005

	Entity	Tax / Federal ID Number	Case Number	Address	Date Of Petition Filing
24.	Delphi Automotive Systems Services LLC	38-3568834	05-44632	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
25.	Delphi Technologies, Inc.	38-3430681	05-44554	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
26.	Delphi Services Holding Corporation	20-0577653	05-44633	5725 Delphi Drive Troy, MI 48098	October 8, 2005
27.	Delphi Automotive Systems Tennessee, Inc.	38-3319836	05-44558	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
28.	Delphi Automotive Systems Global (Holding), Inc.	38-3547659	05-44636	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
29.	Delphi Mechatronic Systems, Inc.	38-3589834	05-44567	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
30.	Delphi Foreign Sales Corporation	66-0564421	05-44638	Chase Trade, Inc. Post Office Box 309420 55-11 Conacao Gade Charlotte Amalie St. Thomas, VI 00803-9420	October 8, 2005
31.	Delphi Automotive Systems Risk Management Corp.	38-3575299	05-44570	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
32.	Delphi Automotive Systems Human Resources LLC	38-3547664	05-44639	5725 Delphi Drive Troy, MI 48098	October 8, 2005
33.	Exhaust Systems Corporation	38-3211473	05-44573	4800 S. Saginaw Street Flint, MI 48501	October 8, 2005
34.	Delphi Automotive Systems LLC	38-3431131	05-44640	5725 Delphi Drive Troy, MI 48098	October 8, 2005

	Entity	Tax / Federal ID Number	Case Number	Address	Date Of Petition Filing
35.	Delphi China LLC	38- 3196159	05-44577	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
36.	Delphi Furukawa Wiring Systems LLC	20- 2478586	05-47452	5725 Delphi Drive Troy, MI 48098- 281	October 14, 2005
37.	Delphi Automotive Systems Korea, Inc.	38- 2849490	05-44580	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
38.	Delphi Receivables LLC	61- 1446224	05-47459	5725 Delphi Drive Troy, MI 48098- 2815	October 14, 2005
39.	Delphi International Services, Inc.	38- 3439894	05-44583	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
40.	MobileAria, Inc.	31- 1695929	05-47474	800 West El Camino Real Suite 240 Mountain View, CA 94040	October 14, 2005
41.	Delphi Automotive Systems Thailand, Inc.	38- 3379709	05-44586	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
42.	Delphi Automotive Systems International, Inc.	38- 3280289	05-44589	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005

United States Bankruptcy Court Southern District Of New York		PROOF OF CLAIM
Name of Debtor _____		Case Number _____
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		This Space For Court Use Only
Name of Creditor (The person or other entity to whom the debtor owes money or property): _____	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and Address where notices should be sent: _____ Telephone Number: _____	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Last four digits of account or other number by which creditor identifies debtor: _____		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated: _____
1. Basis for Claim <input type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____		
2. Date debt was incurred: _____		3. If court judgment, date obtained: _____
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.		
Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: _____ <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges <u>at time case filed</u> included in secured claim, if any: \$ _____
Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <i>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
5. Total Amount of Claim at Time Case Filed: \$ _____ <div style="display: flex; justify-content: space-around; width: 100%;"> (Unsecured) (Secured) (Priority) (Total) </div> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: <i>Attach copies of supporting documents</i> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		This Space For Court Use Only
Date: _____	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): _____	

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules.

DEFINITIONS

Debtor

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

Creditor

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.

Proof of Claim

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed.

Secured Claim

A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.

Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set, or other item of property. A lien may have been obtained through a court proceeding before the bankruptcy case began; in some states a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also *Unsecured Claim*.)

Unsecured Claim

If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.

Unsecured Priority Claim

Certain types of unsecured claims are given priority, so they are to be paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as *Unsecured Nonpriority Claims*.

Items to be completed in Proof of Claim form (if not already filled in)

Court, Name of Debtor, and Case Number:

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice.

Information about Creditor:

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this proof of claim replaces or changes a proof of claim that was already filed, check the appropriate box on the form.

1. Basis for Claim:

Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the debtor, fill in your social security number and the dates of work for which you were not paid.

2. Date Debt Incurred:

Fill in the date when the debt first was owed by the debtor.

3. Court Judgments:

If you have a court judgment for this debt, state the date the court entered the judgment.

4. Classification of Claim

Secured Claim:

Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the

amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See DEFINITIONS, above).

Unsecured Priority Claim:

Check the appropriate place if you have an unsecured priority claim, and state the amount entitled to priority. (See DEFINITIONS, above). A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.

Unsecured Nonpriority Claim:

Check the appropriate place if you have an unsecured nonpriority claim, sometimes referred to as a "general unsecured claim". (See DEFINITIONS, above.) If your claim is partly secured and partly unsecured, state here the amount that is unsecured. If part of your claim is entitled to priority, state here the amount **not** entitled to priority.

5. Total Amount of Claim at Time Case Filed:

Fill in the total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

6. Credits:

By signing this proof of claim, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.

7. Supporting Documents:

You must attach to this proof of claim form copies of documents that show the debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If documents are not available, you must attach an explanation of why they are not available.

Hearing Date and Time: April 7, 2006, 10:00 a.m.
Objection Deadline: March 31, 2006, 4:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
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Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

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Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF MOTION FOR ORDER UNDER 11 U.S.C. §§ 107(b),
501, 502, AND 1111(a) AND FED. R. BANKR. P. 1009,
2002(a)(7), 3003(c)(3), AND 5005(a) ESTABLISHING BAR DATES
FOR FILING PROOFS OF CLAIM AND
APPROVING FORM AND MANNER OF NOTICE THEREOF

PLEASE TAKE NOTICE that on March 17, 2006, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed a Motion For Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Rules 2002(a)(7), 3003(c)(3), And 5005(a) Of The Federal Rules Of Bankruptcy Procedure Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (the "Motion").

PLEASE TAKE FURTHER NOTICE that a hearing to consider approval of the Motion will be held on April 7, 2006, at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Motion must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi

Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Marlane Melican), (v) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), and (vi) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **4:00 p.m. (Prevailing Eastern Time) on March 31, 2006** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Motion are timely filed and served in accordance with the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Motion without further notice.

Dated: New York, New York
March 17, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----X

ORDER UNDER 11 U.S.C. §§ 107(b), 501, 502, AND 1111(a) AND FED. R. BANKR. P.
1009, 2002(a)(7), 3003(c)(3), AND 5005(a) ESTABLISHING BAR DATES FOR FILING
PROOFS OF CLAIM AND APPROVING FORM AND MANNER OF NOTICE THEREOF

("BAR DATE ORDER")

Upon the motion, dated March 17, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 107(b), 501, 502, and 1111(a) and Rules 1009, 2002(a)(7), 3003(c)(3), and 5005(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") establishing bar dates for all creditors to file proofs of claim in these chapter 11 cases and approving the form and manner of notice thereof; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.

2. Pursuant to Bankruptcy Rules 3003(c)(3) and 5005(a), except as set forth herein, all persons and entities, including, without limitation, individuals, partnerships, limited liability companies, corporations, estates, trusts, unions, indenture trustees, the United States Trustee, and governmental units (individually, a "Person" or "Entity," and collectively, "Persons" or "Entities" or the "Creditors") holding or wishing to assert claims (as such term is defined in 11 U.S.C. § 101(5)) against the Debtors (collectively, the "Claims") shall file a separate, completed, and executed proof of claim form (either in the form mailed to Creditors or otherwise conforming substantially to Form No. 10 of the Official Bankruptcy Forms, a copy of which is attached as Exhibit A hereto) on or before 5:00 p.m., Eastern Standard Time on July 31, 2006 (the "General Bar Date").

3. The following procedures for the filing of valid proofs of claim (a "Proof of Claim") shall apply:

- (a) Proofs of Claim must conform substantially to Form No. 10 of the Official Bankruptcy Forms;
- (b) A Proof of Claim must be filed either by mailing the original proof of claim to the United States Bankruptcy Court, Southern District of New York, Delphi Corporation Claims, Bowling Green Station, P.O. Box 5058, New York, New York 10274-5058 or by delivering the original proof of claim by hand or overnight courier to the United States Bankruptcy Court, Southern District of New York, Delphi Corporation Claims, One Bowling Green, Room 534, New York, New York 10004-1408;
- (c) Proofs of Claim shall be deemed filed only when actually received by the Clerk of the Bankruptcy Court on or before the applicable Bar Date (as defined below);
- (d) Proofs of Claim must (i) be signed, (ii) include supporting documentation (or a summary if such documentation is voluminous) or an explanation as to why documentation is not available, (iii) be written in the English language, and (iv) be denominated in United States currency;
- (e) Facsimile submissions of Proofs of Claim shall not be accepted; and

- (f) Proofs of Claim must clearly indicate the name of the applicable Debtor against which the Claim is asserted and the applicable reorganization case number for such Debtor, and if a Claim is asserted against more than one of the Debtors, a separate Proof of Claim must be filed in each such Debtor's reorganization case.

4. All supporting documentation to any Proof of Claim shall be subject to examination only by the party asserting the Claim, the Debtors, the Debtors' counsel and advisers, the United States Trustee, counsel and advisers to the official committee of unsecured creditors appointed in these chapter 11 cases, Kurtzman Carson Consultants, LLC, the claims and noticing agent in these chapter 11 cases, and any personnel of the United States Bankruptcy Court for the Southern District of New York in the performance of their official duties. All such parties are hereby directed to maintain the confidentiality of all supporting documentation to any Proof of Claim and the information contained therein.

5. Proofs of Claim are not required, at this time, to be filed by any Person or Entity asserting a Claim of any of the types set forth below:

- (a) Any Person or Entity (i) which agrees with the nature, classification, and amount of its Claim set forth in the schedules of assets and liabilities (as amended from time to time, the "Schedules") and (ii) whose Claim against a Debtor is not listed as "disputed," "contingent," or "unliquidated" in the Schedules;
- (b) Any Person or Entity which has already properly filed a proof of claim against the correct Debtor;
- (c) Any Person or Entity which asserts a Claim allowable under sections 503(b) and 507(a)(1) of the Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), as an administrative expense of the Debtors' chapter 11 cases;
- (d) Any Person or Entity which asserts a Claim solely on the basis of future pension or other post-employment benefits, including, without limitation, retiree health care and life insurance; provided, however, that any such Person or Entity which wishes to assert a Claim against any of the Debtors based on anything other than future pension or other post-employment benefits must file a proof of claim on or prior to the General Bar Date;

- (e) Any Debtor or any direct or indirect subsidiary of any of the Debtors in which the Debtors in the aggregate directly or indirectly own, control, or hold with power to vote, 50 percent or more of the outstanding voting securities of such subsidiary;
- (f) Any Person or Entity whose Claim against a Debtor previously has been allowed by, or paid pursuant to, an order of this Court;
- (g) Any holder of a Claim arising under or in respect of any of the following issuances of Delphi Corporation senior unsecured debt (each, a "Noteholder"): (i) those certain senior unsecured securities bearing interest at 6.55% and maturing on June 15, 2006; (ii) those certain senior unsecured securities bearing interest at 6.50% and maturing on May 1, 2009; (iii) those certain senior unsecured securities bearing interest at 6.50% and maturing on August 15, 2013; (iv) those certain senior unsecured securities bearing interest at 7.125% and maturing on May 1, 2029; (v) those certain 8.25% junior subordinated notes due 2033; or (vi) those certain adjustable-rate junior subordinated notes due 2033 (collectively, the "Senior Unsecured Securities"), other than the indenture trustees of the Senior Unsecured Securities; provided, however, that any Noteholder who wishes to assert a Claim against the Debtors that is not based solely upon the outstanding prepetition principal and interest due on account of its ownership of such Senior Unsecured Securities must file a proof of claim on or prior to the General Bar Date in respect of such Claim; and
- (h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

6. Any Creditor which desires to rely on the Schedules with respect to filing a Proof of Claim in these chapter 11 cases shall have the responsibility of determining that its claim is accurately listed therein.

7. The Debtors shall retain the right to (a) dispute, or assert offsets or defenses against, any filed Claim or any Claim listed or reflected in the Schedules as to nature, amount, liability, classification, or otherwise, or (b) subsequently designate any Claim as

disputed, contingent, or unliquidated. If the Debtors amend the Schedules to reduce the undisputed, noncontingent, and liquidated amounts or to change the nature or classification of a particular Claim against a Debtor reflected therein, then the affected claimant shall have until the later of (x) the General Bar Date or (y) 30 calendar days after such claimant is served with notice that the Debtors have amended their Schedules (the "Amended Schedule Bar Date") to file a Proof of Claim or to amend any previously filed Proof of Claim in respect of such amended scheduled Claim. Notwithstanding Bankruptcy Rule 1009(a), the Debtors shall have no obligation to provide notice to claimants of amendments to the Schedules filed prior to the date upon which the Debtors serve the Bar Date Notice, other than the personalized proof of claim form provided to each party affected by an amendment to the Schedules. Notwithstanding the foregoing, nothing set forth herein shall preclude the Debtors from objecting to any Claim, whether scheduled or filed, on any grounds.

8. Notwithstanding anything in this Order to the contrary, the holder of any Claim arising from the rejection of an executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code shall be required to file a Proof of Claim on account of such Claim against the Debtors on or before the later of (a) the General Bar Date or (b) 30 calendar days after the effective date of such rejection or such other date as fixed by the Court in an order authorizing such rejection (the "Rejection Bar Date," and together with the General Bar Date and the Amended Schedule Bar Date, the "Bar Dates").

9. Governmental units shall file Proofs of Claim in these cases on or prior to the General Bar Date.

10. Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date

shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

11. Notice of the Bar Dates, substantially in the form of the notice attached hereto as Exhibit B (the "Bar Date Notice"), and the manner of providing notice of the Bar Dates proposed in the Motion are approved. No later than April 20, 2006, Kurtzman Carson Consultants, LLC, the Debtors' claims and noticing agent in these cases, shall serve by first class U.S. mail, postage prepaid, proof of claim forms substantially in the form attached hereto as Exhibit A, and together with the Bar Date Notice, on:

- (a) the United States Trustee;
- (b) counsel to each official committee;
- (c) all Persons or Entities which have requested notice of the proceedings in the chapter 11 cases;
- (d) all Persons or Entities which have filed claims in these chapter 11 cases;
- (e) all creditors and other known holders of claims as of the date of this Order, including all persons or entities listed in the Schedules as holding Claims;
- (f) all parties to executory contracts and unexpired leases of the Debtors;
- (g) all parties to litigation with the Debtors;
- (h) the Philadelphia office of the Internal Revenue Service, the Northeast Regional Office of the Securities and Exchange Commission, the United States attorney for the Southern District of New York, any other

department, agency, or instrumentality of the United States through which the Debtors became indebted for debt other than taxes, and any other governmental units as required by Bankruptcy Rule 2002(j); and

- (i) all known Persons and Entities holding potential prepetition Claims.

12. The Debtors are directed to give notice of the Bar Date Notice by (a) publication in the New York Times (national edition), the Wall Street Journal (national, European, and Asian editions), USA Today (worldwide), the Automotive News (national edition), and in local editions of the following: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbus Dispatch, the Daily Leader, the Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, The Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, The Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, The Tuscaloosa News, and The Vindicator, and (b) electronically through posting on the Delphi legal information website, www.delphidocket.com. Such notices will be published no later than April 21, 2006, or as soon thereafter as practicable.

13. Provision of notice of the Bar Dates to the Persons and Entities set forth in the Motion and this Order, in the manner set forth above and as described more particularly in the Motion, shall constitute adequate and sufficient notice of each of the Bar Dates and shall be deemed to satisfy the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules of this Court.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
April __, 2006

UNITED STATES BANKRUPTCY JUDGE

Exhibit A

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF BAR DATE FOR FILING PROOFS OF CLAIM

TO ALL CREDITORS OF THE DEBTORS, AND OTHER PARTIES-IN-INTEREST:

PLEASE TAKE NOTICE THAT:

In accordance with an order entered on April ___, 2006 by the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") in the above-captioned chapter 11 cases (the "Bar Date Order"), **5:00 p.m. Eastern Time on July 31, 2006** (the "General Bar Date") has been established as the last date for each person or entity (including individuals, partnerships, corporations, limited liability companies, estates, trusts, unions, indenture trustees, the United States Trustee, and governmental units) (individually, a "Person" or "Entity," and collectively, "Persons" or "Entities") to file a proof of claim in the chapter 11 cases of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"). A list of all Debtors in these chapter 11 cases is attached hereto as Exhibit A.

On October 8, 2005, Delphi and certain of its U.S. subsidiaries filed voluntary petitions in the Bankruptcy Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). On October 14, 2005, three additional U.S. subsidiaries of Delphi filed voluntary petitions in the Bankruptcy Court for reorganization relief under the Bankruptcy Code. The term "Petition Date" shall mean the date on which each Debtor filed its chapter 11 bankruptcy petition as set forth on Exhibit A attached hereto. The General Bar Date and the procedures set forth below for filing proofs of claim apply to all claims against the Debtors that arose before the applicable Petition Date, except for those holders of the claims listed in Section 4 below which are specifically excluded from the General Bar Date filing requirement.

1. Who Must File A Proof Of Claim

You **MUST** file a proof of claim to vote on a chapter 11 plan filed by the Debtors or to share in distributions from the Debtors' bankruptcy estates if you have a claim against any of the Debtors that arose prior to the applicable Petition Date, and such claim is not one of the types of claim described in Section 4 below. Claims based on acts or omissions of the Debtors that occurred before the applicable Petition Date must be filed on or prior to the General Bar Date, even if such claims are not now fixed,

liquidated, or certain or did not mature or become fixed, liquidated, or certain before the applicable Petition Date.

Under section 101(5) of the Bankruptcy Code and as used in this Notice, the word "claim" means (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured, or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

2. What To File

The Debtors are enclosing a proof of claim form which you may use to file any claim you may have in these cases. If the Debtors scheduled you as a creditor in any of the Debtors' schedules of assets and liabilities (as amended from time to time, the "Schedules"), the form sets forth the amount of your claim as scheduled and whether the claim is scheduled as disputed, contingent, or unliquidated. Additional proof of claim forms may be obtained at <http://www.uscourts.gov/bkforms/index.html> or at <http://www.delphidocket.com>.

All proofs of claim must be signed by the claimant or, if the claimant is not an individual, by a claimant's authorized agent. All proofs of claim must be written in English and be denominated in United States currency. You should attach to your completed proof of claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available.

If any supporting documentation provided with any proof of claim contains confidential information, such documentation will be subject to examination only by the party asserting the claim, the Debtors, the Debtors' counsel and advisers, the United States Trustee, counsel and advisers to the official committee of unsecured creditors appointed in these chapter 11 cases, Kurtzman Carson Consultants, LLC, the claims and noticing agent in these chapter 11 cases, and any personnel of the United States Bankruptcy Court for the Southern District of New York in the performance of their official duties, and such entities have been ordered to maintain the confidentiality of all supporting documentation to any proof of claim and the information contained therein.

Any holder of a claim against more than one Debtor must file a separate proof of claim with respect to each such Debtor and each holder of a claim must identify on its proof of claim the specific Debtor against which its claim is asserted and the case number of that Debtor's reorganization case. A list of the names of the Debtors and their reorganization case numbers is attached hereto as Exhibit A.

3. When And Where To File

Except as provided for herein, all proofs of claim must be filed so as to be received no later than **5:00 p.m. Eastern Time on July 31, 2006** at the following address:

If sent by mail:

United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claims
Bowling Green Station
P.O. Box 5058
New York, New York 10274-5058

If sent by messenger or overnight courier:

United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claims
One Bowling Green
Room 534
New York, New York 10004-1408

Proofs of claim will be deemed filed only when actually received at the addresses above on or before the General Bar Date. Proofs of claim may not be delivered by facsimile, telecopy, or electronic mail transmission.

Governmental units must file proofs of claims in these chapter 11 cases on or prior to the General Bar Date.

4. Who Need Not File A Proof Of Claim

You do not need to file a proof of claim on or prior to the General Bar Date if you are:

- (a) Any Person or Entity (i) which agrees with the nature, classification, and amount of its Claim set forth in the Schedules and (ii) whose Claim against a Debtor is not listed as "disputed," "contingent," or "unliquidated" in the Schedules;
- (b) Any Person or Entity which has already properly filed a proof of claim against the correct Debtor;
- (c) Any Person or Entity which asserts a Claim allowable under sections 503(b) and 507(a)(1) of the Bankruptcy Code as an administrative expense of the Debtors' chapter 11 cases;
- (d) Any Person or Entity which asserts a Claim solely on the basis of future pension or other post-employment benefits, including, without limitation, retiree health care and life insurance; provided, however, that any such Person or Entity which wishes to assert a Claim against any of the Debtors based on anything other than future pension or other post-employment benefits must file a proof of claim on or prior to the General Bar Date;¹
- (e) Any Debtor or any direct or indirect subsidiary of any of the Debtors in which the Debtors in the aggregate directly or indirectly own, control or hold with power to vote, 50 percent or more of the outstanding voting securities of such subsidiary;

¹ The bar date for the filing of Proofs of Claim on account of Claims arising from modification to or termination of future pension or other post-employment benefits will be determined pursuant to an order of the Bankruptcy Court approving such modification or termination.

- (f) Any Person or Entity whose Claim against a Debtor previously has been allowed by, or paid pursuant to, an order of the Bankruptcy Court;
- (g) Any holder of a Claim arising under or in respect of any of the following issuances of Delphi Corporation senior unsecured debt (each, a "Noteholder"): (i) those certain senior unsecured securities bearing interest at 6.55% and maturing on June 15, 2006; (ii) those certain senior unsecured securities bearing interest at 6.50% and maturing on May 1, 2009; (iii) those certain senior unsecured securities bearing interest at 6.50% and maturing on August 15, 2013; (iv) those certain senior unsecured securities bearing interest at 7.125% and maturing on May 1, 2029; (v) those certain 8.25% junior subordinated notes due 2033; or (vi) those certain adjustable-rate junior subordinated notes due 2033 (collectively, the "Senior Unsecured Securities"), other than the indenture trustees of the Senior Unsecured Securities; provided, however, that any Noteholder who wishes to assert a Claim against the Debtors that is not based solely upon the outstanding prepetition principal and interest due on account of its ownership of such Senior Unsecured Securities must file a proof of claim on or prior to the General Bar Date in respect of such Claim; and
- (h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

This notice is being sent to many persons and entities which have had some relationship with or have done business with the Debtors but may not have an unpaid claim against the Debtors. The fact that you have received this Notice does not necessarily mean that you have a claim or that the Debtors or the Bankruptcy Court believe that you have a claim against the Debtors.

5. Executory Contracts And Unexpired Leases

Any person or entity which has a claim arising from the rejection of an Executory Contract must file a proof of claim on account of such claim against the Debtors on or before the later of (a) the General Bar Date or (b) 30 calendar days after the effective date of such rejection or such other date as fixed by the Bankruptcy Court in an order authorizing such rejection.

6. Amended Schedule Bar Date

If the Debtors amend the Schedules on or after the date of this Notice (listed below) to reduce the undisputed, noncontingent, and liquidated amounts or to change the nature or classification of a claim against a Debtor reflected therein, the bar date for filing a proof of claim in respect of such amended schedule claim is the later of (a) the General Bar Date or (b) 30 calendar days after a claimant is served with notice that the Debtors have amended their Schedules.

7. Consequences Of Failure To File A Proof Of Claim By The General Bar Date

ANY HOLDER OF A CLAIM WHICH IS NOT EXCEPTED FROM THE REQUIREMENTS OF THIS NOTICE, AS SET FORTH IN SECTION 4 ABOVE, AND WHICH FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM, WILL BE BARRED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS AND THEIR CHAPTER 11 ESTATES, FROM VOTING ON ANY PLAN OF REORGANIZATION FILED IN THESE CASES, AND FROM PARTICIPATING IN ANY DISTRIBUTION IN THE DEBTORS' CASES ON ACCOUNT OF SUCH CLAIM.

8. The Debtors' Schedules And Access Thereto

You may be listed as the holder of a claim against the Debtors in any of the Debtors' Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases.

To determine if and how you are listed on any of the Schedules, please refer to the descriptions set forth on the enclosed proof of claim forms regarding the nature, amount, and status of your claim(s).

As set forth above, if you agree with the nature, amount, and status of your claim as listed in any of the Debtors' Schedules, and if your claim is not described as "disputed," "contingent," or "unliquidated," you need not file a proof of claim. Otherwise, or if you decide to file a proof of claim, you must do so before the General Bar Date in accordance with the procedures set forth in this Notice.

Copies of any of the Debtors' Schedules are available for inspection online at <http://www.delphidocket.com> or on the Court's Internet Website at <http://www.nysb.uscourts.gov>. A login and password to the Court's Public Access to Electronic Court Records ("PACER") are required to access this information on the Court's Internet Website and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. No login or password is required to access this information on the Debtors' Legal Information Website (<http://www.delphidocket.com>). Copies of any of the Schedules may also be examined between the hours of 9:00 a.m. and 4:30 p.m., Monday through Friday at the Office of the Clerk of the Bankruptcy Court, One Bowling Green, Room 511, New York, New York 10004-1408.

A holder of a possible claim against any of the Debtors should consult an attorney regarding any matters not covered by this Notice, such as whether the holder should file a proof of claim.

Dated: New York, New York
April____, 2006

BY ORDER OF THE COURT

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A

	Entity	Tax / Federal ID Number	Case Number	Address	Date Of Petition Filing
1.	Delphi NY Holding Corporation	20-3383408	05-44480	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
2.	Delphi International Holdings Corp.	38-3449527	05-44591	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
3.	Delphi Corporation	38-3430473	05-44481	5725 Delphi Drive Troy, MI 48098	October 8, 2005
4.	Delphi Automotive Systems Overseas Corporation	38-3318021	05-44593	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
5.	ASEC Manufacturing General Partnership	73-1474201	05-44482	1301 Main Parkway Catoosa, OK 74015	October 8, 2005
6.	Delphi Automotive Systems (Holding), Inc.	38-3422378	05-44596	5785 Delphi Drive Troy, MI 48098-2815	October 8, 2005
7.	ASEC Sales General Partnership	73-1474151	05-44484	1301 Main Parkway Catoosa, OK 74015	October 8, 2005
8.	Delco Electronics Overseas Corporation	38-2638990	05-44610	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
9.	Environmental Catalysts, LLC		05-44503	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
10.	Delphi Diesel Systems Corp.	38-3505001	05-44612	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
11.	Delphi Medical Systems Colorado Corporation	84-1524184	05-44507	4300 Road 18 Longmont, CO 80504	October 8, 2005

	Entity	Tax / Federal ID Number	Case Number	Address	Date Of Petition Filing
12.	Delphi LLC	37-1438255	05-44615	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
13.	Delphi Medical Systems Texas Corporation	20-2885110	05-44511	5725 Delphi Drive Troy, MI 48098	October 8, 2005
14.	Aspire, Inc.	36-4392806	05-44618	U.S. Route 1 Morrisville, PA 19067	October 8, 2005
15.	Delphi Medical Systems Corporation	32-0052827	05-44529	5725 Delphi Drive Troy, MI 48098	October 8, 2005
16.	Delphi Integrated Service Solutions, Inc.	38-3473261	05-44623	1322 Rankin Street Troy, MI 48083	October 8, 2005
17.	Specialty Electronics International Ltd.	66-0522490	05-44536	69A Kronprindsens Gade (Third Floor) P.O. Box 1858 St. Thomas, VI	October 8, 2005
18.	Delphi Connection Systems	95-2563022	05-44624	17150 Von Karman Avenue Irvine, CA 92614	October 8, 2005
19.	Specialty Electronics, Inc.	57-0755068	05-44539	19200 Asheville Highway P.O. Box 519 Landrum, SC 29356	October 8, 2005
20.	Packard Hughes Interconnect Company	33-0595219	05-44626	17150 Von Karman Avenue Irvine, CA 92614-0901	October 8, 2005
21.	Delphi Liquidation Holding Company	95-4359324	05-44542	5725 Delphi Drive Troy, MI 48098	October 8, 2005
22.	DREAL, Inc.	38-3457411	05-44627	5725 Delphi Drive Troy, MI 48098	October 8, 2005
23.	Delphi Electronics (Holding) LLC	95-4554161	05-44547	One Corporate Center Kokomo, IN 46904-9005	October 8, 2005

	Entity	Tax / Federal ID Number	Case Number	Address	Date Of Petition Filing
24.	Delphi Automotive Systems Services LLC	38-3568834	05-44632	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
25.	Delphi Technologies, Inc.	38-3430681	05-44554	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
26.	Delphi Services Holding Corporation	20-0577653	05-44633	5725 Delphi Drive Troy, MI 48098	October 8, 2005
27.	Delphi Automotive Systems Tennessee, Inc.	38-3319836	05-44558	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
28.	Delphi Automotive Systems Global (Holding), Inc.	38-3547659	05-44636	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
29.	Delphi Mechatronic Systems, Inc.	38-3589834	05-44567	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
30.	Delphi Foreign Sales Corporation	66-0564421	05-44638	Chase Trade, Inc. Post Office Box 309420 55-11 Conacao Gade Charlotte Amalie St. Thomas, VI 00803-9420	October 8, 2005
31.	Delphi Automotive Systems Risk Management Corp.	38-3575299	05-44570	5725 Delphi Drive Troy, MI 48098-2815	October 8, 2005
32.	Delphi Automotive Systems Human Resources LLC	38-3547664	05-44639	5725 Delphi Drive Troy, MI 48098	October 8, 2005
33.	Exhaust Systems Corporation	38-3211473	05-44573	4800 S. Saginaw Street Flint, MI 48501	October 8, 2005
34.	Delphi Automotive Systems LLC	38-3431131	05-44640	5725 Delphi Drive Troy, MI 48098	October 8, 2005

	Entity	Tax / Federal ID Number	Case Number	Address	Date Of Petition Filing
35.	Delphi China LLC	38- 3196159	05-44577	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
36.	Delphi Furukawa Wiring Systems LLC	20- 2478586	05-47452	5725 Delphi Drive Troy, MI 48098- 281	October 14, 2005
37.	Delphi Automotive Systems Korea, Inc.	38- 2849490	05-44580	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
38.	Delphi Receivables LLC	61- 1446224	05-47459	5725 Delphi Drive Troy, MI 48098- 2815	October 14, 2005
39.	Delphi International Services, Inc.	38- 3439894	05-44583	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
40.	MobileAria, Inc.	31- 1695929	05-47474	800 West El Camino Real Suite 240 Mountain View, CA 94040	October 14, 2005
41.	Delphi Automotive Systems Thailand, Inc.	38- 3379709	05-44586	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005
42.	Delphi Automotive Systems International, Inc.	38- 3280289	05-44589	5725 Delphi Drive Troy, MI 48098- 2815	October 8, 2005

Exhibit B

PROOF OF CLAIM

Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules.

DEFINITIONS

Debtor

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

Creditor

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.

Proof of Claim

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed.

Secured Claim

A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.

Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set, or other item of property. A lien may have been obtained through a court proceeding before the bankruptcy case began; in some states a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also *Unsecured Claim*.)

Unsecured Claim

If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.

Unsecured Priority Claim

Certain types of unsecured claims are given priority, so they are to be paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as *Unsecured Nonpriority Claims*.

Items to be completed in Proof of Claim form (if not already filled in)

Court, Name of Debtor, and Case Number:

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice.

Information about Creditor:

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this proof of claim replaces or changes a proof of claim that was already filed, check the appropriate box on the form.

1. Basis for Claim:

Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the debtor, fill in your social security number and the dates of work for which you were not paid.

2. Date Debt Incurred:

Fill in the date when the debt first was owed by the debtor.

3. Court Judgments:

If you have a court judgment for this debt, state the date the court entered the judgment.

4. Classification of Claim

Secured Claim:

Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the

amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See DEFINITIONS, above).

Unsecured Priority Claim:

Check the appropriate place if you have an unsecured priority claim, and state the amount entitled to priority. (See DEFINITIONS, above). A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.

Unsecured Nonpriority Claim:

Check the appropriate place if you have an unsecured nonpriority claim, sometimes referred to as a "general unsecured claim". (See DEFINITIONS, above.) If your claim is partly secured and partly unsecured, state here the amount that is unsecured. If part of your claim is entitled to priority, state here the amount **not** entitled to priority.

5. Total Amount of Claim at Time Case Filed:

Fill in the total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

6. Credits:

By signing this proof of claim, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.

7. Supporting Documents:

You must attach to this proof of claim form copies of documents that show the debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If documents are not available, you must attach an explanation of why they are not available.

EXHIBIT L

Presentment Date and Time: March 27, 2006 at 4:00 p.m.
Objection Deadline: March 27, 2006 at 2:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

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Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05- 44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF PRESENTMENT OF ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND
1107(b) AND FED. R. BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND
RETENTION OF ERNST & YOUNG LLP AS INDEPENDENT
AUDITORS, ACCOUNTANTS, AND TAX ADVISORS TO DEBTORS,
EFFECTIVE NUNC PRO TUNC TO JANUARY 1, 2006

PLEASE TAKE NOTICE that on March 17, 2006, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases filed the Application For An Order Under 11 U.S.C. §§ 327(a), 328(a), And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing The Employment And Retention Of Ernst & Young LLP As Independent Auditors, Accountants, And Tax Advisors To The Debtors, Effective Nunc Pro Tunc To January 1, 2006 (the "Application," attached to this notice as Exhibit A).

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Application will be held on April 7, 2006, at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Application are timely filed, served, and received, the order filed with the Application and attached to this notice as Exhibit B will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on March 27, 2006 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102 (1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Marlane Melican), (v) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) Ernst & Young LLP, Global

Automotive Center, Suite 1200, 101 West Big Beaver Road, Troy, Michigan 48084 (Attn: Steven Sheckell), (vii) counsel to Ernst & Young LLP: Mayer, Brown, Rowe & Maw LLP, 1675 Broadway, New York, New York 10019 (Attn: Weston Eguchi), and (vii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **2:00 p.m. (Prevailing Eastern Time) on March 27, 2006** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Application are timely filed and served in accordance with the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Application **without further notice**.

Dated: New York, New York
March 17, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: _____
Kayalyn A. Marafioti (KM 9632)
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Four Times Square
New York, New York 10036
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Attorneys for Delphi Corporation, et al.,
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Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AND FED.
R. BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND RETENTION OF ERNST &
YOUNG LLP AS INDEPENDENT AUDITORS, ACCOUNTANTS, AND TAX ADVISORS
TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO JANUARY 1, 2006

("ERNST & YOUNG RETENTION APPLICATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),
hereby submit this application (the "Application") for an order under 11 U.S.C. §§ 327(a), 328(a),
and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Ernst &
Young LLP ("E&Y") as independent auditors, accountants, and tax advisors to the Debtors,
effective nunc pro tunc to January 1, 2006. In support of this Application, the Debtors submit
the Declaration of Kevin F. Asher, executed on March 17, 2006 (the "Asher Declaration"). In
further support of this Application, the Debtors respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8, 2005 (the "Initial Filing Date"), Delphi and certain of its U.S. subsidiaries (the "Initial Filers") filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). On October 14, 2005, three additional U.S. subsidiaries of Delphi (together with the Initial Filers, collectively, the "Debtors") also sought reorganization relief. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtors' chapter 11 cases (Dockets Nos. 28 and 404).

2. On October 17, 2005, the Office of the United States Trustee appointed an official committee of unsecured creditors (the "Creditors' Committee"). No trustee or examiner has been appointed in the Debtors' cases.

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi had global 2004 revenues of approximately \$28.6 billion, and global assets as of August 31, 2005 of approximately \$17.1 billion.¹ Delphi ranks as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.

6. Delphi has become a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and the Company (as defined below) is today arguably the single largest global supplier of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company's technologies and products are present in more than 75 million vehicles on the road worldwide. The Company supplies products to nearly every major global automotive original equipment manufacturer, with 2004 sales to its former parent, General Motors Corporation ("General Motors" or "GM"), equaling approximately \$15.4 billion, and sales to each of Ford Motor Company, DaimlerChrysler Corporation, Renault/Nissan Motor Company, Ltd., and Volkswagen Group exceeding \$850 million.

7. As part of its growth strategy, Delphi has established an expansive global presence with a network of manufacturing sites, technical centers, sales offices, and joint ventures located in every major region of the world. As of the Initial Filing Date, the Debtors employed approximately 180,000 employees worldwide. The Debtors' 50,600 U.S. employees

¹ The aggregated financial data used in this Application generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

worked in approximately 44 manufacturing sites, 13 technical centers, and Delphi's Troy, Michigan headquarters. As of the Initial Filing Date, the Debtors employed approximately 34,750 hourly employees in the United States, 96% of whom are union-represented. Approximately 34,750 of the Debtors' U.S. employees were hourly employees as of the Initial Filing Date, and 96% of these were represented by approximately 49 different international and local unions. Outside the United States, the Company's foreign entities employed more than 134,000 people on the Initial Filing Date, supporting 120 manufacturing sites and 20 technical centers in nearly 40 countries around the globe.

8. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of GM. Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to Delphi and its subsidiaries and affiliates (collectively, the "Company") in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

9. Due to the significant planning that goes into each vehicle model, Delphi's efforts to generate new business do not immediately affect its financial results, because supplier selection in the auto industry is generally finalized several years prior to the start of production of the vehicle. When awarding new business, which is the foundation for the Company's forward revenue base, customers are increasingly concerned with the financial stability of their

supply base. The Debtors believe that they will maximize stakeholder value and the Company's future prospects if they stabilize their businesses and continue to diversify their customer base. The Debtors also believe that this must be accomplished in advance of the expiration of certain benefit guarantees between GM and certain of Delphi's unions representing most of its U.S. hourly employees which coincides with the expiration of the Company's U.S. collective bargaining agreements in the fall of 2007.

C. Events Leading To Chapter 11 Filing

10. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net operating loss of \$482 million on \$28.6 billion in net sales. Reflective of a downturn in the marketplace, Delphi's financial condition deteriorated further in the first six months of 2005, with net operating losses of \$608 million for the first six months of calendar year 2005 on six-month net sales of \$13.9 billion, approximately \$1 billion less than the same time period a year earlier.²

11. The Debtors believe that the Company's financial performance has deteriorated because of: (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-strategic, non-profitable operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for

² Reported net losses in calendar year 2004 were \$4.8 billion, reflecting a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004.

domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

12. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward looking revenue requirements. Because discussions with its unions and GM were not progressing sufficiently, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

13. Through the reorganization process, the Debtors intend to achieve competitiveness for Delphi's core U.S. operations by modifying or eliminating non-competitive legacy liabilities and burdensome restrictions under current labor agreements and realigning Delphi's global product portfolio and manufacturing footprint to preserve the Company's core businesses. This will require negotiation with key stakeholders over their respective contributions to the restructuring plan or, absent consensual participation, the utilization of the chapter 11 process to achieve the necessary cost savings and operational effectiveness. The Debtors believe that a substantial segment of Delphi's U.S. business operations must be divested, consolidated, or wound-down during these cases.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver value and high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

Relief Requested

15. By this Application, the Debtors request authorization to employ and retain E&Y as their independent auditors and to provide accounting, tax, and other audit-related services consistent with the rules and regulations of the Securities and Exchange Commission and the Public Company Accounting Oversight Board (the "Applicable Rules and Regulations") in these chapter 11 cases, effective nunc pro tunc to January 1, 2006. Specifically, the Debtors respectfully request entry of an order under sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Bankruptcy Rule 2014 authorizing E&Y to perform (a) independent auditing and accounting services in accordance with the terms set forth in the letter agreement attached hereto as Exhibit 1 (the "Audit Engagement Letter") and (b) tax advisory services in accordance with the terms set forth in the letter agreement attached hereto as Exhibit 2 (the "Master Tax Advisory Agreement," and together with the Audit Engagement Letter, the "Engagement Letters").

16. On November 28, 2005, the Debtors filed an Application For Order Under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment And Retention Of Ernst & Young LLP As Sarbanes-Oxley, Valuation, And Tax Services Providers to Debtors, Effective Nunc Pro Tunc To October 8, 2005 (the "Initial Application"). The Initial Application sought the Court's authorization of the Debtors' employment of E&Y in accordance with the terms of four engagement letters (the "Prior Engagement Letters"). The Initial Application was supported by the Affidavit of Randall J. Miller, sworn to November 28, 2005 (the "Miller Affidavit"). On January 5, 2006 the Court entered an order approving the Initial Application (Docket No. 1743).

17. E&Y completed all of the services under the Prior Engagement Letters on or before December 16, 2005. On December 29, 2005, E&Y provided to the Debtors formal

notice of termination of the Prior Engagement Letters. All of the services provided under the Prior Engagement Letters involved the review of, advice with respect to, and assistance in assessing and testing the internal controls over financial reporting and tax services as applied to transactions and events during 2005. E&Y has not been involved and will not be involved in providing any such services during 2006 and will only provide services during 2006 that are consistent with maintaining its independence as required and in accordance with the Applicable Rules and Regulations, including the prohibition on E&Y reviewing E&Y's own work under the Prior Engagement Letters.

Scope Of Services

18. As set forth in further detail in the Engagement Letters and in the Asher Declaration, subject to approval of this Court, E&Y has agreed to provide the following services:

A. Services Under The Audit Engagement Letter:

- (i) Perform an audit (the "Integrated Audit") of the Company's consolidated financial statements and its internal control over financial reporting, including auditing and reporting on the consolidated financial statements of the Debtors for the year ending December 31, 2006; audit and report on management's assessment of the effectiveness of internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2006; and review the Debtor's unaudited interim financial information before the Debtors file their Form 10-Q (collectively, the "Audit Services"); and
- (ii) as and when requested by the Debtors from time to time, provide accounting advisory and research services in connection with various accounting matters, including consultations required for significant proposed or executed transactions; continuing education support; assistance with and review of registration statements, comfort letters, and consents; information technology internal controls; and services related to mergers, acquisitions, and divestitures, which such services may include carve-out audits of one or more business units and which may, with Delphi's consent, be provided by one of the Ernst & Young Global

Limited entities;³ E&Y (or any EYGL Member Firms) may perform additional audit procedures with respect to any financial statements of a non-consolidated affiliate of Delphi which are required to be filed with Delphi's annual report on Form 10-K pursuant to Article 3-09 of Regulation S-X of the Securities and Exchange Act of 1934, as amended; provide services to audit the accounts, disclosures, and transactions associated with the Debtors' operating under chapter 11 of the Bankruptcy Code (collectively, the "Additional Accounting Advisory Services").

B. Services Under The Master Tax Advisory Agreement:

19. In addition to the services described in the Audit Engagement Letter, E&Y will provide tax services to the Debtors. The Debtors will, from time to time, identify tax services which they desire to be performed by E&Y. E&Y will authorize the performance of such services on a project-by-project basis. The description of the first two projects is attached to the Master Tax Advisory Agreement as Project Addendum I (Other Tax Advisory Services) and Project Addendum II (Bankruptcy Tax Services). E&Y will not provide any tax service to the Debtors until those services have been approved by the Company's audit committee.

1. Bankruptcy Tax Services.

- (a) Advise and assist the Debtors on the federal, state, and local income tax consequences of proposed plans of reorganization, including, if necessary, assistance in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures;
- (b) prepare "Section 382 calculations" and apply the appropriate federal, state, and local tax law to historic information regarding changes in ownership of the Delphi's stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use

³ The Ernst & Young global network encompasses independent professional services practices conducted by separate legal entities throughout the world. All of these practice entities join the Ernst & Young network by becoming members (each, an "EYGL Member Firm") of Ernst & Young Global Limited (EYGL), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. EYGL is the principal governance entity of the Ernst & Young network. Each EYGL Member Firm is a separate legal entity that is separately owned and managed. Through their membership in EYGL, the EYGL member firms undertake to operate certain of their professional practices in accordance with agreed standards and the guidance of EYGL. In addition, EYGL member firms share access to certain intellectual property and centrally licensed materials, including the Ernst & Young name. E&Y and Ernst & Young (Canada) are members of EYGL.

of tax attributes (such as net operating loss, capital loss, credit carry forwards, and build in losses) and the amount of any such limitation;

- (c) through analysis of the information contained in historic tax returns and other relevant records of the Company and application of relevant consolidated tax return rules, prepare calculations and apply the appropriate federal, state, and local tax law to determine the tax asset and stock basis and deferred inter-company transactions and other consolidated return issues for each legal entity in the Company's U.S. tax group, and identify major deferred inter-company transactions, excess loss accounts, etc.;
- (d) prepare calculations and apply the appropriate federal, state, and local tax law to determine the amount of tax attribute reduction related to debt cancellation income;
- (e) provide analysis of the federal, state, and local tax treatment governing the timing of deductions of plant shut down, severance, and other costs incurred as the Company rationalizes its operations, including tax return disclosure, and presentation;
- (f) provide analysis of the federal, state, and local tax treatment of the costs and fees incurred by the Debtors in connection with the bankruptcy cases, including tax return disclosure and presentation;
- (g) provide analysis of the federal, state, and local tax treatment of interest and financing costs related to debt subject to the automatic stay, and new debt incurred as the Debtors emerge from bankruptcy, including tax return disclosure and presentation;
- (h) provide analysis of the federal, state, and local tax consequences of restructuring and rationalization of inter-company accounts;
- (i) provide analysis of the federal, state, and local tax consequences of proposed dispositions of assets during bankruptcy, including tax return disclosure and presentation;
- (j) provide analysis of the federal, state, and local tax consequences of restructuring the U.S. or worldwide corporate groups during bankruptcy, including tax return disclosure and presentation;
- (k) provide analysis of the federal, state, and local tax consequences of potential bad debt and worthless stock deductions, including tax return disclosure and presentation; and

- (l) providing analysis of the federal, state, and local tax consequences of employee benefit plans (services (a) through (l) collectively, the Bankruptcy Tax Services").

2. Other Tax Advisory Services.

- (a) Provide the Company tax advice and assistance concerning issues as requested by the Company's tax department, such as assistance with tax issues, assistance with transactional issues, or assistance in connection with the Company's dealings with tax authorities (collectively, "Other Tax Advisory Services").

C. Audit Committee Pre-Approval And Maintenance Of Independence:

20. All services to be provided by E&Y to the Company which are not specifically contemplated by the Engagement Letters and attached Addendums, must be pre-approved by Delphi's Audit Committee pursuant to the Audit Committee's pre-approval process, policies, and procedures and no services may be provided which adversely impact E&Y's ability to satisfy the independence standards of the Applicable Rules and Regulations. E&Y is required to communicate annually with the Audit Committee on independence matters as required by such independence standards.

21. E&Y will provide the Audit Services and Additional Accounting Advisory Services under the Audit Engagement Letter to Delphi and its U.S. subsidiaries and affiliates which are Debtors in these chapter 11 cases (the "U.S. Debtors").

22. Delphi's foreign subsidiaries and affiliates which are debtors in these chapter 11 cases (the "Foreign Debtors") may seek to retain and employ the local EYGL Member Firms from the respective countries where such Foreign Debtors are located to perform certain services, which services may include, without limitation, statutory audit services. Those services will be provided under engagement letters which are separate and distinct from the Audit Engagement Letter. The Foreign Debtors will seek such retention pursuant to either (a) sections

327, 328, and 1107 of the Bankruptcy Code or (b) under a subcontracting arrangement pursuant to the following language, which is substantially similar to that provided for in the Initial

Application:

E&Y may subcontract a portion of its responsibilities under this Agreement without Company's prior written approval to any affiliate of E&Y, any other member of the global E&Y network or any of their respective affiliates (collectively, the "E&Y Entities," and any of them, an "E&Y Entity"); provided, however, that E&Y shall be and shall remain fully and solely responsible for all of the liabilities and obligations of E&Y under this Agreement, whether or not performed, in whole or part, by E&Y, or any subcontractor or personnel of any E&Y Entity. The Company shall have no recourse, and shall bring no claim, against any E&Y Entity other than E&Y, or against any subcontractors, members, shareholder, directors, officers, managers, partners, agents, representatives or employees of any E&Y Entity (or any of their respective successors or permitted assigns) or any of their respective assets, with respect to the Services or otherwise under this Agreement.

23. If E&Y subcontracts to an EYGL Member Firm, E&Y will supplement the Asher Declaration to set forth the nature of the services to be provided under the subcontracting arrangement.

24. The services to be provided by E&Y to the Debtors will not be unnecessarily duplicative of those provided by any other of the Debtors' professionals, and E&Y will coordinate any services performed at the Debtors' request with the Debtors' other professionals, including financial advisors and counsel, as appropriate, to avoid duplication of effort, consistent with the auditor independence requirements of the Applicable Rules and Regulations.

25. Subject to this Court's approval of the Application, E&Y is willing to serve as the Debtors' independent auditors, accountants, and tax advisors and to perform the services described in the Engagement Letters on the terms set forth therein.

Qualifications Of Professionals

26. The Debtors are familiar with the professional standing and reputation of E&Y. The Debtors understand that E&Y is well-experienced in providing independent auditors and accountants in restructurings and reorganizations, and that E&Y is well-respected for services it has rendered in large, complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

27. As set forth in the Asher Declaration, E&Y's depth and breadth of experience with Tier 1 automotive suppliers offers numerous benefits to the Debtors.

28. The services of E&Y are deemed necessary to enable the Debtors to maximize the value of their estates and to reorganize successfully. The Debtors submit that E&Y is well-qualified and able to represent the Debtors in a cost-effective, efficient, and timely manner.

Disinterestedness Of Professionals

29. The Miller Affidavit and the Asher Declaration contain information available to date on E&Y's connections with other parties-in-interest, as required by Bankruptcy Rule 2014(a). Based on the information in the Miller Affidavit and the Asher Declaration, which are incorporated herein by reference, the Debtors submit that E&Y and the professionals in the firm are "disinterested persons," as that term is used in section 101(14) of the Bankruptcy Code, and are otherwise eligible to be retained under section 327(a) of the Bankruptcy Code.

30. E&Y's engagement period for the Audit Services and the Additional Audit Advisory Services begins on January 1, 2006. As such, with respect to the Audit Services or Additional Audit Advisory Services, E&Y will not be auditing transactions or controls that were performed pursuant to the Prior Engagement Letters. Both E&Y and the Debtors have

performed comprehensive independence reviews prior to the commencement of the Audit Services. E&Y's independence review was consistent with the Applicable Rules and Regulations, including Independence Standard Board No. 1.

Professional Compensation

31. Subject to this Court's approval and pursuant to the terms and conditions of the Engagement Letters, the Debtors have agreed to E&Y's professional compensation as follows:

A. Services Rendered Under The Audit Engagement Letter

1. Audit Services.

28. E&Y's fixed domestic fee for the Audit Services (the "Domestic Fixed Fee") will be \$7,500,000, plus expenses. Expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, and other expenses specifically related to E&Y's engagement. The Debtors and E&Y have agreed that E&Y may submit invoices for the Audit Services in accordance with the following schedule:

<u>Date</u>	<u>Amount</u> ⁴
March 2006	\$ 3,000,000
August 2006	\$ 3,000,000
January 2007	\$ 1,500,000

29. The Domestic Fixed Fee is based upon, among other things, E&Y's preliminary review of the Debtors' records and the representations Debtors' personnel have made

⁴ This amount does not reflect expenses.

to E&Y, the Debtors' documentation of internal control over financial reporting, the procedures the Debtors' perform to support management's assessment of the effectiveness of internal control over financial reporting, and the results of E&Y's audit procedures. The Domestic Fixed Fee is additionally based upon the Debtors' personnel providing a reasonable level of assistance during the Integrated Audit. Should E&Y's assumptions with respect to these matters be incorrect or should it require additional commitments by E&Y beyond those upon which the Domestic Fixed Fee is based, E&Y will bill for this time at the rates and in the manner set forth below with respect to the Additional Accounting Advisory Services.

2. Additional Accounting Advisory Services.

30. Fees for the Additional Accounting Advisory Services will be based on E&Y's hourly rates for such services, plus reasonable expenses. Expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, and other expenses specifically related to E&Y's engagement. E&Y's current hourly rates for the Additional Accounting Advisory Services are as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner	\$ 525 – 750
Senior Manager	\$ 400 – 625
Manager	\$ 300 – 470
Senior	\$ 220 – 375
Staff	\$125 – 200
Client Service Associate	\$75 – 125

B. Services Rendered Under The Master Tax Advisory Agreement

31. Fees for the Bankruptcy Tax Services and Other Tax Advisory Services will be based on E&Y's hourly rates for such services, plus reasonable expenses as described in Attachment D to the Master Tax Advisory Agreement. E&Y's current hourly rates for the Bankruptcy Tax Services and Other Tax Advisory Services are currently as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner/Principal/Executive Director	\$ 650 - \$750
Senior Manager	\$ 550 – 650
Manager	\$ 500 – 600
Senior	\$ 400 – 500
Staff	\$ 200 - 300

32. E&Y's hourly rates are revised periodically in the ordinary course of E&Y's business. E&Y's hourly rates for the Additional Accounting Advisory Services will be adjusted on January 1st annually, beginning January 1, 2007. E&Y's hourly rates for the Bankruptcy Tax Services and Other Tax Advisory Services will be adjusted on July 1st, annually, beginning July 1, 2007. E&Y will advise the Debtors, the Office of the United States Trustee, the Creditors' Committee, and any other party as directed by this Court of its new rates once they are established if a rate change is effective during the course of this engagement.

33. E&Y will request reimbursement of E&Y's actual expenses related to the services provided under the Engagement Letters as well as fees for any time E&Y may spend in considering or responding to discovery requests or participating as a witness in any legal regulatory, or other proceeding before this Court or the United States District Court for the

Southern District of New York (the "District Court") and any relevant administrative orders as a result of E&Y's performance of services under the Engagement Letters, including any time or reasonable expenses of outside counsel retained by E&Y in respect of any of the foregoing.⁵

34. E&Y intends to invoice the Debtors on a monthly basis for Additional Accounting Advisory Services, Bankruptcy Tax Services, and Other Tax Advisory Services.

35. E&Y will apply to this Court for compensation and reimbursement of expenses in accordance with section 330(a) of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the guidelines established by the Office of the United States Trustee, the Order Under 11 U.S.C. § 331 Establishing Procedures For Interim Compensation And Reimbursement Of Expenses Of Professionals, and any other applicable orders of this Court. E&Y acknowledges that all compensation will be subject to this Court's review and approval after notice and a hearing.

36. The Debtors believe that E&Y's fees are fair and reasonable in light of industry practice, market rates both inside and outside of chapter 11 cases, E&Y's experience in reorganizations, and E&Y's importance to these cases.

Dispute Resolution

37. Pursuant to the Engagement Letters, the Debtors and E&Y have agreed that any controversy or claim with respect to, in connection with, arising out of, or in any way related to the Engagement Letters or the services provided thereunder (including any such matter

⁵ E&Y acknowledges that in the event it seeks reimbursement for outside counsel pursuant to this paragraph, such attorney's time records and invoices have to be included in E&Y's own fee applications. Additionally, such attorney's time records and invoices will be subject to the Office of the United States Trustee's guidelines for compensation and reimbursement of expenses and approval of this Court under the standards of sections 330 and 331 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

involving a parent, subsidiary, affiliate, successor-in-interest, or agent of the Debtors or E&Y) will be brought in this Court, or in the District Court if such District Court withdraws the reference, and the Debtors and E&Y, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action, or lawsuits. The Debtors and E&Y, and any and all successors and assigns thereof, have also agreed to waive trial by jury in any controversy or claim. If this Court, or the District Court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the Debtors and E&Y, and any and all successors and assigns thereof, have agreed to submit first to non-binding mediation and, if mediation is not successful, then to binding arbitration in Detroit, Michigan.

38. The Audit Engagement Letter provides further that notwithstanding the dispute resolution procedures described above, the Debtors or E&Y may seek injunctive relief to enforce its rights with respect to the use or protection of (a) its confidential or proprietary information or material, (b) its names, trademarks, service marks, or logos, and (c) the enforcement of the notice provisions set forth in the Audit Engagement Letter.

Termination

39. Under the Engagement Letters the Debtors or E&Y may terminate the engagements thereunder at any time, provided, however, that under the Audit Engagement Letter the terminating party will notify the other and will provide this Court, the Office of the United States Trustee, the Creditors' Committee and any other party as directed by this Court with three business days' notice of termination. In any event E&Y's engagement will terminate upon the earlier of the completion of the services to be rendered by E&Y under the Engagement Letters or

the effective date of the Debtors' confirmed plan of reorganization, or liquidation of the Debtors' assets under chapter 11 or 7 of the Bankruptcy Code, or otherwise. The provisions of the Audit Engagement Letter relating to fees and expenses and alternative dispute resolution and the provisions of the Master Tax Advisory Agreement relating to indemnification, limitation of liability, fees and expenses, and alternative dispute resolution will remain operative and in full force and effect regardless of any termination or expiration of such engagement and will survive completion of the Debtors' bankruptcy

Conclusion

40. For the foregoing reasons, the Debtors submit that the relief requested herein is in the best interests of the Debtors and their estates and creditors and should be approved.

Notice

41. Notice of this Application has been provided in accordance with the Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) entered by this Court on October 14, 2005 (Docket No. 245). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

42. Because the legal points and authorities upon which this Application relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) be deemed satisfied.

WHEREFORE, the Debtors respectfully request that this Court enter an order (a) authorizing the Debtors to employ and retain E&Y as independent auditors, accountants, and tax advisors pursuant to the terms and conditions set forth in the Engagement Letters, effective nunc pro tunc to January 1, 2006, and (b) granting such other and further relief as is just.

Dated: New York, New York
March 17, 2006

DELPHI CORPORATION, on behalf of itself and certain of its subsidiaries and affiliates, as Debtors and Debtors-in-Possession

By: /s/ John D. Sheehan
Name: John D. Sheehan
Title: Vice President and Chief Restructuring Officer

Exhibit 1



■ Ernst & Young LLP
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■ Phone: (248) 457-3800
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January 5, 2006

Mr. Robert H. Brust, Chairman
The Audit Committee of Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Mr. Robert J. Dellinger, Executive Vice President, Chief Financial Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Dear Messrs. Brust and Dellinger:

This letter agreement (the "Agreement") sets forth the terms and conditions of the engagement of Ernst & Young LLP ("Ernst & Young" or "E&Y") by Delphi Corporation and its affiliates (the "Company," "Delphi" or "Debtor") to perform audit services and, on request of the Company, to provide related accounting advisory and research services subsequent to the Company's filing of a Chapter 11 petition in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

We have agreed to provide such services, contingent upon the Bankruptcy Court approving our retention in accordance with the terms and conditions which are set forth in this Agreement.

1. This will confirm the engagement of Ernst & Young by Delphi Corporation as approved by the Audit Committee to perform an audit of the Company's consolidated financial statements and its internal control over financial reporting (referred to hereinafter as the "integrated audit"). As part of the integrated audit, we will audit and report on the consolidated financial statements of the Company for the year ending December 31, 2006 (the "audit of the financial statements"). We also will audit and report on management's assessment of the effectiveness of internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2006 (the "audit of internal control"). In addition, we will review the Company's unaudited interim financial information before the Company files its Form 10-Q. All of the services described in this paragraph may hereafter be referred to as either "Audit Service" or "Audit Services."
2. In addition, as and when requested by the Company from time to time during the term hereof, we will provide accounting advisory and research services in connection with various accounting matters, including consultations required for significant proposed or executed transactions; continuing education support; assistance with and review of registration statements, comfort letters and consents; information technology internal controls; and services related to mergers, acquisitions, and divestitures, which such services may include

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carve-out audits of one or more business units and which may, with Delphi's consent, be provided by one of our Ernst & Young Global Limited member firms. Additionally, as and when requested by the Company, we may (or with Delphi's consent one of our Ernst & Young Global Limited member firms may) perform additional audit procedures with respect to any financial statements of a consolidated or non-consolidated affiliate of Delphi which are required to be filed with Delphi's annual report on Form 10-K pursuant to Article 3-09 of Regulation S-X of the Securities and Exchange Act of 1934, as amended, or otherwise. We will also provide services to audit the accounts, transactions and disclosures associated with the Company operating under Chapter 11 of the Bankruptcy Code. All of the services described in this paragraph may hereafter be referred to as "Additional Accounting Advisory Services."

Audit Services-Integrated Audit Responsibilities and Limitations

3. The objective of our audit of the consolidated financial statements is to express an opinion on whether the consolidated financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles. The objectives of our audit of internal control are to express an opinion on (1) whether management's assessment of the effectiveness of internal control over financial reporting is fairly stated, in all material respects, based on suitable control criteria, and (2) the effectiveness of internal control over financial reporting. Should conditions not now anticipated preclude us from completing either our audit of the financial statements or our audit of internal control and issuing our reports thereon, we will advise the Audit Committee and management promptly and take such action as we deem appropriate.
4. We will conduct our integrated audit in accordance with the standards of the Public Company Accounting Oversight Board ("the PCAOB"). Those standards require that we obtain reasonable, rather than absolute, assurance that the consolidated financial statements are free of material misstatement, whether caused by error or fraud, and that the Company maintained, in all material respects, effective internal control over financial reporting as of the date specified in management's assessment. As the Company is aware, there are inherent limitations in the audit process, including, for example, selective testing and the possibility that collusion or forgery may preclude the detection of material error, fraud, and illegal acts. Accordingly, there is some risk that a material misstatement of the financial statements or a material weakness in internal control over financial reporting would remain undetected. Also, an audit of the financial statements is not designed to detect error or fraud that is immaterial to the consolidated financial statements. Similarly, an audit of internal control is not designed to detect deficiencies in internal control over financial reporting that, individually or in combination, are less severe than a material weakness.
5. We will consider the Company's internal control over financial reporting in determining the nature, timing, and extent of our audit procedures for the purpose of expressing our opinion on: (1) the consolidated financial statements; (2) management's assessment of the effectiveness of internal controls over financial reporting, and; (3) the effectiveness of internal

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controls over financial reporting. Our report on item (2) above relates to whether management's assessment process, including documentation, provides a reasonable basis for its assessment. Our report on item (3) above relates to the effectiveness of the entity's internal controls over financial reporting taken as a whole, and not to the effectiveness of each individual internal control component.

6. In accordance with the standards of the PCAOB, we will communicate certain matters related to the conduct and results of the audit to the Audit Committee. Such matters include, when applicable, disagreements with management, whether or not resolved; serious difficulties encountered in performing the audit; our level of responsibility under PCAOB auditing standards for the financial statements, for internal control, and for other information in documents containing the audited financial statements; unadjusted audit differences that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements as a whole; changes in the Company's significant accounting policies and methods for accounting for significant unusual transactions or for controversial or emerging areas; our judgments about the quality of the Company's accounting principles; our basis for conclusions as to sensitive accounting estimates; management's consultations, if any, with other accountants; and major issues discussed with management prior to our retention.
7. In accordance with the rules of the Securities and Exchange Commission (SEC) implementing the requirements of Section 204 of the Sarbanes-Oxley Act of 2002, we will communicate to the Audit Committee all critical accounting policies and practices used by the Company, and all alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with management, including ramifications of the use of such alternative disclosures and treatments along with the treatment preferred by us. We also will advise the Audit Committee of other material written communications between management and us.
8. We will obtain pre-approval to be confirmed in writing from the Audit Committee for any services we are to provide to the Company pursuant to the Audit Committee's pre-approval process, policies, and procedures. We also will communicate annually with the Audit Committee on independence matters as required by the independence standards of the PCAOB. We will promptly inform the Chair of the Audit Committee and management if the Audit Services are selected for inspection by the PCAOB and also will promptly communicate any information of which we become aware as a result of such inspection that has a material effect on the financial statements previously reported on by us or that could result in a significant modification to an audit report previously issued by us. Upon your request, we will promptly provide the Audit Committee and the Company with a copy of any publicly available inspection reports on E&Y issued by the PCAOB, but we will not provide any confidential inspection reports issued by the PCAOB to E&Y, the confidentiality of which is provided for in the Sarbanes-Oxley Act of 2002 and the PCAOB's inspection rules.

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9. If we determine that there is evidence that fraud or possible illegal acts may have occurred, we will promptly bring such matters to the attention of an appropriate level of management and confirm such evidence to the General Counsel in writing within five business days. If we become aware of fraud involving senior management or fraud (whether by senior management or other employees) that causes a material misstatement of the consolidated financial statements, we will promptly report this matter directly to the Audit Committee and confirm such representation to the Chair of the Audit Committee in writing. We will determine that the Audit Committee is adequately informed of possible illegal acts that come to our attention unless they are clearly inconsequential. In addition, we will promptly inform the Audit Committee and appropriate members of management of significant audit adjustments noted during our audit procedures and confirm such representations in writing to the Chair of the Audit Committee and the General Counsel within five business days.
10. We will communicate in writing to management and the Audit Committee all significant deficiencies and material weaknesses in internal control over financial reporting that we identify during the course of our integrated audit. The identification of a material weakness may cause us to express an adverse opinion on the effectiveness of the Company's internal control over financial reporting. We also will communicate to management in writing all internal control deficiencies (that is, those deficiencies in internal control over financial reporting that are of a lesser magnitude than significant deficiencies) identified during the integrated audit and not previously communicated by us or by others. We also will promptly communicate in writing to the Board of Directors the existence of any significant deficiency or material weakness as a result of ineffective oversight by the Audit Committee of the Company's external financial reporting and internal control over financial reporting.

Audit Services-Reviews of Unaudited Interim Financial Information

11. Our review of the Company's unaudited interim financial information will be performed in accordance with relevant PCAOB auditing standards.
12. A review of interim financial information consists principally of performing analytical procedures and making inquiries of management responsible for financial and accounting matters. It involves a review of the condensed consolidated financial information included in the filing on Form 10-Q and does not include any earlier earnings releases or other such communications. A review is substantially less in scope than an audit conducted in accordance with the standards of the PCAOB, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we will not express an opinion on the interim financial information.
13. A review includes obtaining sufficient knowledge of the entity's business and its internal control as it relates to the preparation of both annual and interim financial information to: identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence; and select the inquiries and analytical procedures

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that will provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform with generally accepted accounting principles.

14. A review is not designed to provide assurance on internal control or to identify reportable conditions. However, we will communicate to the Audit Committee any significant deficiencies noted during our review procedures.
15. If, during our review procedures, we determine that there is evidence that fraud or possible illegal acts may have occurred, we will promptly bring such matters to the attention of the appropriate level of management and confirm such representations in writing within five business days. If we become aware of fraud involving senior management or fraud (whether caused by senior management or other employees) that causes a material misstatement of the interim financial information, we will promptly report this matter directly to the Audit Committee and confirm such representation to the Chair of the Audit Committee in writing within five business days. We will determine that the Audit Committee is adequately informed of possible illegal acts that come to our attention unless they are clearly inconsequential. We also will inform the Audit Committee and appropriate members of management of significant unadjusted differences noted during our review procedures.

Audit Services-Management's Responsibilities and Representations

16. The consolidated financial statements, unaudited interim financial information, and management's assessment of the effectiveness of internal control over financial reporting are the responsibility of the Company's management. Management is responsible for establishing and maintaining effective internal control over financial reporting, for properly recording transactions in the accounting records, for safeguarding assets, and for the overall fair presentation of the consolidated financial statements and unaudited interim financial information. Management of the Company also is responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities.
17. Management is responsible for adjusting the consolidated financial statements and unaudited interim financial information to correct material misstatements and for affirming to us in its representation letter that the effects of any unadjusted differences accumulated by us during the applicable Audit Service and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated financial statements and unaudited interim financial information taken as a whole.
18. Management is responsible for apprising us of all allegations involving financial improprieties received by management or the Audit Committee (regardless of the source or form and including, without limitation, allegations by "whistle-blowers"), and providing us full access to these allegations and any results of internal investigations of them, on a timely basis, subject to the limitations set forth below regarding the Company's right to limit information based on

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claims of attorney/client privilege, work product doctrine, or otherwise. Allegations of financial improprieties include allegations of manipulation of financial results by management or employees, misappropriation of assets by management or employees, intentional circumvention of internal controls, inappropriate influence on related party transactions by related parties, intentionally misleading the auditors, or other allegations of illegal acts or fraud that could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Company. If the Company limits the information otherwise available to us under this paragraph (based on the Company's claims of attorney/client privilege, work product doctrine, or otherwise), the Company will promptly inform us of the fact that certain information is being withheld from us. Any such withholding of information could be considered a restriction on the scope of our Audit Services and may prevent us from opining on the Company's financial statements or internal control over financial reporting; alter the form of report we may issue on such financial statements or internal control over financial reporting; prevent us from consenting to the inclusion of previously issued auditor's reports in future Company filings; or otherwise affect our ability to continue as the Company's independent registered public accounting firm. The Company and we will disclose any such withholding of information to the Audit Committee and we and the Company will work together in good faith to consider appropriate procedures to safeguard the Company's attorney/client privilege or work product doctrine while at the same time providing us with sufficient access to factual information we require to complete our Audit Services and thus avoid to the extent possible a change or restriction on the scope of our Audit Services or us being prevented from delivering the related opinions.

19. Management is responsible for evaluating the effectiveness of the Company's internal control over financial reporting using suitable control criteria and for supporting its assessment with sufficient evidence, including documentation. Management also is responsible for presenting a written assessment of the effectiveness of the Company's internal control over financial reporting as of the end of the Company's most recent fiscal year. In connection with its assessment of internal control over financial reporting, management will affirm to us in its representation letter that it has: (1) disclosed to us all significant deficiencies in the design or operation of internal control over financial reporting, and (2) identified those that it believes to be material weaknesses.
20. As required by PCAOB auditing standards, we will make specific inquiries of management about the representations contained in the consolidated financial statements and unaudited interim financial information and management's assessment of the effectiveness of internal control over financial reporting. Those standards also require that, at the conclusion of the applicable Audit Service, we obtain representation letters from certain members of management about these matters. The responses to those inquiries, the written representations, and the results of our procedures comprise the evidential matter we will rely upon in completing the applicable Audit Service. Management is responsible for providing us with all financial records and related information and making available to us all internal control documentation and records necessary to complete our Audit Services on a timely basis.

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Management's failure to do so may cause us to delay our report, as applicable, modify our procedures, or even terminate our engagement.

21. Management agrees to cause all of the Company's foreign subsidiaries and affiliates included in the Company's consolidated financial statements ("Companies Entities"), to provide any authorization, to the fullest extent permissible under applicable law, necessary to permit compliance with requests by the SEC or the PCAOB for production of documents or information in a foreign public accounting firm's, associated person's or E&Y's possession, custody or control that was obtained in the conduct of audit services by such firm or person. In addition, the Company hereby waives, to the fullest extent permissible under applicable law, the rights provided under any laws, regulations, professional standards, or other provisions that might restrict the ability of any foreign public accounting firm, any associated person, or E&Y, to comply with requests by the SEC or the PCAOB for production of documents or information in such foreign public accounting firm's, associated person's or E&Y's possession, custody or control that was obtained in the conduct of audit services by such foreign firm or person, and consents, to the fullest extent permissible under applicable law, to action taken in furtherance of the foregoing by any foreign public accounting firm, associated person or E&Y. Notwithstanding the foregoing, (i) management is not obligated to cause the Company or any of the Company Entities to obtain any authorization or consent from individuals under applicable data protection laws and nothing contained herein or in any such agreement shall be construed as a waiver by the Company or any of the Company Entities of any right to assert a claim of attorney/client privilege, or auditor/client privilege, provided that the right to assert auditor/client privilege is preserved solely to preserve any related claim of attorney/client privilege, and (ii) E&Y agrees that the notice and review provisions of paragraph 18 shall apply to any request, subpoena or order delivered to E&Y, any public accounting firm or associated person.

The parties hereto recognize that E&Y and/or any foreign public accounting firm and any associated person may obtain documents and copies of documents and other information during the conduct of audit services for the Company and any Company Entity that contain legally privileged, business confidential, trade secret, other confidential, proprietary and competitively sensitive information, or the Company or Company Entity's books and records. In the event that a request, subpoena or order is delivered to E&Y, any foreign public accounting firm or associated person by the SEC, the PCAOB, the United States or any foreign government, a non-government third party seeking access to or copies of documents or any other information of a Company Entity that may be in the possession of E&Y, any foreign public accounting firm or associated person, whether for the purpose of a review by the PCAOB or any other requesting party, or in connection with an informal or formal investigation of a Company Entity, E&Y, to the fullest extent permitted by the applicable regulatory or professional body or under applicable law, shall:

- (i) promptly provide both Delphi's Vice President, General Counsel and its Chief Accounting Officer, Controller with written notice of such request, subpoena or

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order, together with a copy thereof by facsimile and Federal Express (or similar overnight courier) as follows:

Delphi Vice President,
General Counsel
5725 Delphi Drive
M/C 483-400-603
Troy, MI 48098
Facsimile: 248-813-2491

Delphi Chief Accounting Officer,
Controller
5725 Delphi Drive
M/C 483-400-626
Troy, MI 48098
Facsimile: 248-813-2590

- (ii) promptly, after receiving such request, subpoena or order, and (subject to clause (iv) below) prior to responding to any such request, subpoena or order by means of the production of any non-public documents in the possession of E&Y or such foreign public accounting firm or associated person, either prepared by a Company Entity or which were obtained by E&Y or such foreign public accounting firm or associated person from any Company Entity (in each case a "Delphi Document"), provide the Company the opportunity to read all Delphi Documents within the scope of such request;
- (iii) subject to clause (iv) below, prior to responding to any such request, subpoena or order by means of the production of any non-public Delphi Documents, (A) provide reasonable cooperation to the Company in connection with any efforts the Company may wish to make in presenting to the SEC, the PCAOB, any relevant court, or other government agency, attorney or other authority, any reasonable objection they may have to the granting of access to or production of any such documents and information, and (B) provide reasonable cooperation to the Company in connection with the Company's efforts to seek any reasonable protective order, delay in production (including reasonable efforts by E&Y to pursue any extension of time requested by the Company for compliance with any government request based on the applicable circumstances) or other reasonable agreement requested by them in relation to such documents and information so as to permit the Company to avoid any loss of privilege or confidentiality with respect to the content of any such documents, and to comply with any confidentiality obligations it may have to third parties prior to granting access to or delivery of such documents or information, and (C) not produce or grant third party access to such documents until the Company, based on applicable circumstances, has had an opportunity to seek assurances regarding the confidentiality of such information sought by the SEC, the PCAOB, or other relevant court, government agency, attorney or other authority; and
- (iv) nothing in this Agreement shall require E&Y or any foreign public accounting firm or associated person to violate any legal or regulatory requirement.

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22. Kevin Asher will be the Coordinating Partner and Steve Sheckell and Jeff Henning will be the Engagement Partners, responsible for the provision of our accounting and auditing services. Mike Hatzfeld, Jamie Simpson, and Aaron Krabill, Senior Managers, will work closely with management in performing all required accounting and audit services. If one or more of these individuals ceases to provide services pursuant to this agreement, Ernst & Young will so advise the Company and, if that professional is replaced, provide the Company with the name of that professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in most efficient manner. Key personnel would be replaced by like skills and competency where appropriate. Delphi has the right to approve the replacement of any key partner or senior manager, not to be unreasonably withheld.
23. We will perform the Audit Services described herein for each of the Company's subsequent fiscal years based on the terms and conditions set forth in this agreement until either the Audit Committee or E&Y terminates the agreement. Changes in the scope of our Audit Services and estimated fees for such services in subsequent fiscal years will be communicated in supplemental letters.

Fees and Billings

Fees and Billings for Audit Services

24. We estimate that our U.S. fee for Audit Services will be \$7,500,000, plus expenses.

We will submit our invoices following the below schedule, and payment of them will be made in accordance with the Interim Compensation Order (as defined below).

March 2006	\$3,000,000
August 2006	3,000,000
January 2007	1,500,000

25. All payments made pursuant to paragraphs 24, 25, 26, 27 and 28 must be made in conformity with the orders from the Bankruptcy Court including the order under 11 U.S.C Section 331 establishing procedures for interim compensation and reimbursement of expenses of professionals (the "Interim Compensation Order") (Docket No. 869). E&Y will timely file the appropriate interim and final applications for allowance of compensation and reimbursement of expenses pursuant to the Interim Compensation Order. In addition, the Company shall reimburse us for direct expenses incurred in connection with the performance of the Audit Services, subject to the provisions of paragraph 27 and the Interim Compensation Order. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations and other expenses specifically related to this engagement. E&Y may receive rebates in connection with certain purchases, which are used to reduce overhead charges that E&Y would otherwise pass on to its clients. Our estimated fees and schedule of performance are based upon, among other things, our preliminary review of the Company's records and the representations Company personnel have made to us, the Company's documentation of internal control over financial reporting, the procedures the Company

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performs to support management's assessment of the effectiveness of internal control over financial reporting, and the results of our audit procedures. Our fee estimate does not include any fees associated with Additional Accounting Advisory Services. (See paragraphs 26 through 28 below). Our fee and schedule of performance also are dependent upon the Company's personnel providing a reasonable level of assistance during our integrated audit. Should our assumptions with respect to these matters be incorrect or should the documentation of internal control, results of our procedures, condition of the records, degree of cooperation, extent of procedures performed by the Company to support management's assessment, extent of remediation testing related to ineffective internal controls or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we will bill for this time at the rates and in the manner set forth below with respect to the Additional Accounting Advisory Services.

Fees and Billings for Additional Accounting Advisory Services

26. Fees for the Additional Accounting Advisory Services will be billed as follows:

- a. Projects will be billed at hourly rates as scheduled in the attached document in Exhibit A.
- b. The rate in Exhibit A will be adjusted on January 1st, annually, beginning January 1, 2007, based on our revised standard rates.
- c. We will submit monthly invoices and detailed billing schedules by individual and topic at hourly rates as scheduled in the attached document.
- d. In addition, the Company shall reimburse us for direct expenses incurred in connection with the performance of the Additional Accounting Advisory Services. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations and other expenses specifically related to this engagement. E&Y may receive rebates in connection with certain purchases, which are used to reduce overhead charges that E&Y would otherwise pass on to its clients.

27. We will request payment of our fees for Audit Services and Additional Accounting Advisory Services in accordance with local bankruptcy rules for the Southern District of New York, orders from the Bankruptcy Court including the Interim Compensation Order (Docket No. 869), and any relevant administrative orders. In addition, we will request reimbursement of our actual expenses related to this engagement, as well as fees for any time (including any time or reasonable expenses of outside legal counsel), subject to prior approval by the Company, which approval shall not unreasonably be withheld, we may incur in considering or responding to discovery requests or participating as a witness in any legal regulatory, or other proceeding before the Southern District of New York and any relevant administrative orders as a result of our performance of these services. Delphi's Billing Procedures for outside counsel (Exhibit B) shall control the expenses for which Delphi will be responsible.

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28. In the event we are requested or authorized by the Company or are required by government regulation, subpoena, or other legal process (but otherwise than in conjunction with the PCAOB annual evaluation of our audits) to produce our documents or our personnel as witnesses with respect to our engagements for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our reasonable professional expenses, as well as the fees and expenses of our outside counsel, incurred in responding to such requests as set forth in paragraph 27, above.

Other Matters

29. The Company shall not, during the term of the Agreement and for 12 months following its termination for any reason, solicit for employment, or hire, any E&Y personnel involved in the performance of the Audit Services, except as otherwise agreed in writing by E&Y; provided that the Company shall not breach its obligation hereunder by generally advertising available positions or hiring E&Y personnel who either respond to such advertisements or come to the Company on their own initiative without direct or indirect encouragement from the Company.
30. In addition, the Company shall not, without the prior written consent of E&Y, solicit for employment or for a position on its Board of Directors, or hire, any current or former partner or professional employee of E&Y, any affiliate thereof, or any other member of the global Ernst & Young network or any of their respective affiliates, if such partner or professional employee has been involved in the performance of any audit, review, or attest service for or relating to the Company at any time since the date of filing of the Company's most recent periodic annual report with the SEC (or, if the Company has not previously filed such a report, since the beginning of the most recent fiscal year to be covered by the Company's first such report) or in the 12 months preceding that date.
31. By your signature below, you confirm that the Company, through its Board of Directors, has authorized the Audit Committee to enter into this agreement with us on the Company's behalf and that you have been expressly authorized by the Audit Committee to execute this agreement.
32. Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the Services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Company or of E & Y) shall be brought in the Bankruptcy Court, or the District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies,

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the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to non-binding mediation; and, if mediation is not successful, then to binding arbitration in Detroit, Michigan, in accordance with the dispute resolution procedures set forth in Exhibit C to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Company, E & Y and any all successors and assigns thereof. Notwithstanding the agreement to such procedures, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material, (ii) its names, trademarks, service marks or logos and (iii) the enforcement of the notice provisions set forth in this Agreement.

33. The benefits of this Agreement shall inure to the respective successors and assigns of the parties hereto and the obligations and liabilities assumed in this Agreement by the parties hereto shall be binding upon their respective successors and assigns.
34. As set forth herein, the Company has requested that Ernst & Young provide audit and accounting services, the scope of which is set forth in the Agreement. The Company recognizes and acknowledges that by performing the services set forth in the Agreement, Ernst & Young is not acting in any Company management capacity and that the Company has not asked Ernst & Young to make, nor has Ernst & Young agreed to make, any business decisions on behalf of the Company. All decisions about the business or operations of the Company remain the sole responsibility of the Company's management and its board of directors.
35. If any portion of this agreement is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this agreement shall remain in effect. This agreement shall be governed by, and construed in accordance with, the laws of the State of Michigan applicable to agreements made and fully to be performed therein by residents thereof.
36. This Agreement may be terminated at any time by the Company or E&Y, but in any event this Agreement will expire upon the earlier of (i) completion of the Services or (ii) the effective date of the Company's confirmed plan of reorganization, or liquidation of the Company's assets under Chapter 11 or 7 of Title 11 of the United States Code, or otherwise. If either party terminates this Agreement, in addition to notice to the other party, the terminating party shall provide not less than three (3) days' prior written notice to the Bankruptcy Court, the U.S. Trustee's office, the Creditor's Committee and the Fee Review Committee (if any). The provisions of this Agreement relating to fees and expenses and alternative dispute resolution will remain operative and in full force and effect regardless of any termination or expiration of this Agreement and shall survive completion of the Company's bankruptcy whether through a confirmed plan of reorganization, liquidation of the Company's assets under Chapter 11 or 7 of Title 11 of the United States Code, or otherwise. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or in part, the remaining portions of this Agreement shall remain in full force and effect. By agreement to the provision of the Services set forth in the Agreement, E&Y is not providing a guarantee to the Company that E & Y's performance of those services pursuant to the terms and conditions set forth in the Agreement

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will guarantee the Company's successful reorganization under Chapter 11 of Title 11 of the United States Code.

37. E&Y may subcontract a portion of its responsibilities under this Agreement without Company's prior written approval to any affiliate of E&Y, any other member of the global E&Y network or any of their respective affiliates (collectively, the "E&Y Entities," and any of them, and "E&Y Entity"); provided, however, that E&Y shall be and shall remain fully and solely responsible for all of the liabilities and obligations of E&Y under this Agreement, whether or not performed, in whole or part, by E&Y, or any subcontractor or personnel of any E&Y Entity. The Company shall have no recourse, and shall bring no claim, against any E&Y Entity other than E&Y, or against any subcontractors, members, shareholder, directors, officers, managers, partners, agents, representatives or employees of any E&Y Entity (or any of their respective successors or permitted assigns,) or any of their respective assets, with respect to the Services or otherwise under this Agreement.

If these arrangements are acceptable, please sign one copy of this agreement and return it to us.

January 5, 2006

We very much appreciate the opportunity to serve as Delphi Corporation's independent registered public accounting firm and would be pleased to furnish any additional information you may request concerning our responsibilities and functions.

Yours very truly,

Ernst + Young LLP

AGREED TO AND ACCEPTED BY:
DELPHI CORPORATION

By:

Mr. Robert H. Brust
Chairman, The Audit Committee of Delphi
Corporation

Date: _____

By:

Mr. Robert J. Dellinger
Executive Vice President, Chief Financial
Officer

Date: _____

Dispute Resolution Procedures

The following procedures shall be used to resolve any controversy or claim ("dispute") as provided in this Agreement, other than objections to fee applications relating to the subject retention. If any of these provisions are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

Mediation

A dispute shall be submitted to mediation by written notice to the other party or parties. The mediator shall be selected by agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the CPR Institute for Dispute Resolution at the request of a party. Any mediator so designated must be acceptable to all parties.

The mediation shall be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach an amicable resolution of the dispute.

The mediation shall be treated as a settlement discussion and therefore shall be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. No recording or transcript shall be made of the mediation proceedings.

Each party shall bear its own costs in the mediation. The fees and expenses of the mediator shall be shared equally by the parties.

Arbitration

If a dispute has not been resolved within 90 days after the written notice beginning the mediation process (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. The arbitration will be conducted in Detroit, Michigan in accordance with the procedures in this document and the Rules for Non-Administered Arbitration of the CPR Institute for Dispute Resolution ("Rules") as in effect on the date of the engagement letter, or such other rules and procedures as the parties may designate by mutual agreement. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, two of whom are to be designated by the parties from the CPR Panels of Distinguished Neutrals using the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of these procedures, including any contention that all or part of these procedures are invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator shall be appointed unless he or she has agreed in writing to abide and be bound by these procedures.

In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction. Discovery shall be

permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

The result of the arbitration will be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Exhibit A

**Review of Fee Arrangements-AABS
Delphi Corporation**

<i>Level</i>	<i>Rate</i>
	<i>2006</i>
Client Service Associate	\$ 75 - 125
Staff	\$ 125 - 200
Senior	\$ 220 - 375
Manager	\$ 300 - 470
Senior Manager	\$ 400 - 625
Partner	\$ 525 - 750

INSTRUCTIONS FOR COMPLETING INVOICES

The attached invoice form should be submitted with all original invoices for services rendered in connection with all legal matters involving Delphi Automotive Systems and its U.S. subsidiaries submitted by law firms or consultants and experts providing legal-related services.

Please submit invoices monthly if the "Total Fees & Disbursements" exceed \$500.00 per case or matter. Otherwise, submit invoices quarterly or annually. In the case of a flat fee or other special billing arrangement, submit invoices in accordance with that arrangement.

**CERTAIN BASIC INFORMATION IS REQUIRED TO PROCESS AN INVOICE.
THE INVOICE CANNOT BE PROCESSED WITHOUT THIS INFORMATION:**

Case Matter Name: If you do not know the case/matter name, please contact the responsible Delphi Attorney or Legal Assistant.

Case Matter No.: If you do not know the case/matter number, please contact the responsible Delphi Attorney or Legal Assistant. Note that only one case/matter may be billed on an invoice.

Firm Employer Identification Number: Please include your firm's EIN on the invoice.

Invoice No.: Each invoice must be specifically identifiable by means of a unique Invoice Number. In other words, no two invoices should have the same Invoice Number. The Invoice Number should consist of no more than ten characters (numeric and/or alpha). Please do not reuse invoice numbers submitted to Delphi previously.

Insurance No.: Please include any insurance number on the invoice (Sedgwick for those matters covered by Delphi's insurance carrier or ESIS for those matters covered by GM's insurance carrier).

Approval: All invoices must be signed on behalf of the firm.

ANALYSIS OF FEES FOR PERSONS PERFORMING SERVICES DURING THIS BILLING PERIOD

Last Name, First Initial: List only persons who performed services during the billing period covered by the invoice. Partial hours should be stated as a decimal fraction, i.e., 20 minutes = .33.

This Bill: Under the category "This Bill," please do not include any past due amount. Past due amounts should only be included in the "Cumulative Totals."

Cumulative Totals: Amounts for "This Bill" should be included in "Cumulative Totals." (The amounts shown under "This Bill" and "Cumulative Totals" should be the same on each line on the first billing for each case/matter using the new invoice format.)

GENERALLY

Delphi will reimburse a firm for reasonable and actual out-of-pocket payments made to third-party vendors (i.e., Delphi will not pay for markups or surcharges added by the firm) for the following items:

- Air freight/express mail deliveries
- Bond fees and premiums
- Coach-class air fare (lowest available rate/class)
- Computerized Delphi database research
- Computerized legal research (e.g., Lexis, Westlaw)
- Court reporter fees
- Expert witness fees
- Filing fees
- Inside photocopy (up to 10 cents per page)
- Local business transportation (e.g., taxi fares)
- Long distance telephone charges (for voice, fax or data)
- Outside messenger services
- Outside photocopy, binding, and printing services
- Postage
- Travel (airfare, hotel, rental car)

Delphi will not pay for:

- Books/subscriptions
- Charges related to overall case management
- Creating, updating or organizing litigation or case files
- Distribution of documents, pleadings, correspondence and materials internally or to client
- Entertainment items (movies, books, alcohol, etc.)
- Fax communications (except long distance telephone charges)
- Hourly fees while traveling
- Inside photocopy (more than 10 cents per page)
- Internal case docketing activities
- Internal firm information technology charges
- LEXIS/NEXIS/Westlaw charges beyond the expenses actually incurred by the firm
- Local meals
- Local personal transportation (taxi/limousine to/from home)
- Local telephone charges
- Membership fees
- Office supplies
- Overtime charges
- Room service or excessive meal expenses
- Secretarial/clerical charges
- Storage charges
- Time spent copying documents or materials
- Transportation expenses or time spent traveling between firm offices
- Word processing

To: Ben Stelen

January 5, 2005

We very much appreciate the opportunity to serve as Delphi Corporation's independent registered public accounting firm and would be pleased to furnish any additional information you may request concerning our responsibilities and functions.

Yours very truly,

Ernst & Young LLP

AGREED TO AND ACCEPTED BY:
DELPHI CORPORATION

By:

Mr. Robert H. Brust
Chairman, The Audit Committee of Delphi
Corporation

Date: _____

By:

[Signature]

Mr. Robert J. Dellinger
Executive Vice President, Chief Financial
Officer

Date: _____

January 5, 2006

We very much appreciate the opportunity to serve as Delphi Corporation's independent registered public accounting firm and would be pleased to furnish any additional information you may request concerning our responsibilities and functions.

Yours very truly,

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By: 

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Chairman, The Audit Committee of Delphi
Corporation

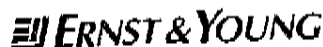
Date: _____

By: _____

Mr. Robert J. Dellinger
Executive Vice President, Chief Financial
Officer

Date: _____

Exhibit 2



■ Ernst & Young LLP
Suite 1700
500 Woodward Avenue
Detroit, Michigan 48226-5195

■ Phone: (313) 628-7100
www.ey.com

March 16, 2006

Mr. James P. Whitson
Chief Tax Officer
Delphi Corporation
5725 Delphi Drive, MC 483.400.626
Troy, MI 48098-2815

**Master Tax Advisory Agreement
Between Delphi Corporation and Ernst & Young LLP**

Dear Jim:

This letter and accompanying Attachments A through D constitute a Master Tax Advisory Agreement ("Agreement") between Delphi Corporation and its affiliates ("Company") and Ernst & Young LLP ("E&Y") for the provision of tax consulting services subsequent to the Company filing a Chapter 11 petition in October 2005 with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

We have agreed to provide such services contingent upon the Bankruptcy Court's approval of our retention in accordance with the terms and conditions which are set forth in this Agreement.

SCOPE OF SERVICES

The Company shall, from time to time, identify tax services which the Company desires to be performed by E&Y and will authorize the performance of such services on a project-by-project basis (the "Services"). All such Services will be governed by all of the terms and conditions of this Agreement, in the absence of any written agreement to the contrary, and will be described in a separate Project Addendum for each project, the terms of which shall be agreed to by the Company and E&Y and the cost of which shall be consistent with the rates provided on Attachment A hereto. Each Project Addendum shall incorporate by reference, and shall be deemed a part of, this Agreement. Project Addenda Nos. 1 and 2 are attached hereto and made part hereof.

Except with respect to the rates set forth on Attachment A hereto, in the event of any inconsistency between this Agreement and any Project Addendum, the terms of the Project Addendum shall control.

Mr. James P. Whitson
Delphi Corporation

March 16, 2006
Page 2

FEES AND EXPENSES

Fees for tax consulting will be billed based on hours spent at agreed upon discounted hourly billing rates that will be updated annually on July 1. Current discounted hourly billing rates are included as Attachment A. The rates in Attachment A may be adjusted annually on July 1st, beginning July 1, 2007, based on our revised standard rates, upon the written approval of Delphi, or a written extension of this engagement letter. In addition, the Company shall reimburse E&Y for direct expenses incurred in connection with the performance of the Services, in accordance with Attachment B, section 7, and Attachment D. E&Y may receive rebates in connection with certain purchases, which are used to reduce charges that E&Y would otherwise pass on to its clients.

E&Y acknowledges that payment of its fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 328(a), 330 and 331 of the Bankruptcy Code and any order of the Bankruptcy Court approving the retention of E&Y, (ii) any applicable fee and expense guidelines and/or orders, including the U.S. Trustee Guidelines, and (iii) any requirements governing interim and final fee applications.

We will request payment of our fees in accordance with local bankruptcy rules for the Southern District of New York and any relevant administrative orders. In addition, we will request reimbursement of our actual expenses related to this Agreement, as well as fees for any time (including any time or reasonable expenses of legal counsel) we may incur in considering or responding to discovery requests or participating as a witness or otherwise in any legal regulatory, or other proceeding as a result of our performance of these Services, so long as we are not a subject of the investigation or proceeding in which the information is sought.

OTHER MATTERS

None of the work that we will perform under this Agreement will constitute an attest engagement in accordance with generally accepted auditing standards. We assume no responsibility to keep the Company apprised of developments in the tax law relative to this engagement after it has been completed.

Our advice and Services are only applicable to the specific facts and circumstance presented to us.

In addition to members of our tax services team, others involved in serving you, such as senior members of the audit team, may participate in our provision of tax advice so that, among other things, they can provide relevant input into the process and the effects on financial statement treatment of the tax advice we provide may be considered on a timely basis.

Mr. James P. Whitson
Delphi Corporation

March 16, 2006
Page 3

Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the Services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Company or of E&Y) shall be brought in the Bankruptcy Court or the District Court, if such District Court withdraws the reference, and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the District Court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in Attachment C to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. Notwithstanding the agreement to such procedures, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material, (ii) its names, trademarks, service marks or logos and (iii) the enforcement of the notice provisions set forth in this Agreement. The foregoing is binding upon the Company, E&Y and any all successors and assigns thereof.

MISCELLANEOUS

The benefits of this Agreement shall inure to the respective successors and assigns of the parties hereto and the obligations and liabilities assumed in this Agreement by the parties hereto shall be binding upon their respective successors and assigns.

It is understood and agreed that E&Y will not agree to perform any tax advisory services that, in the sole opinion of E&Y, might impair its independence as auditors of the Company. The Company recognizes and acknowledges that by performing the Services set forth in the Agreement, E&Y is not acting in any Company management capacity and that the Company has not asked E&Y to make, nor has E&Y agreed to make, any business decisions on behalf of the Company. E&Y will not perform management functions or make management decisions on behalf of the Company. E&Y may provide advice and recommendations to assist management of the Company in performing its functions and making decisions, but all decisions about the business or operations of the Company remain the sole responsibility of the Company's management and its board of directors. The Company agrees to (a) make all management decisions and perform all management functions, including determining account codings and approving all proposed journal entries; (b) assign a competent employee to oversee the tax Services and evaluate the adequacy and results of the Services; (c) accept responsibility for the results of the Services; and (d) establish and maintain internal controls over the related Company processes. E&Y, in its sole professional judgment, reserves the right to refuse to do any procedures or take any action that could be construed as making management decisions or performing management functions, including determining accounting codings and approving journal entries.



■ Ernst & Young LLP

Mr. James P. Whitson
Delphi Corporation

March 16, 2006
Page 4

By agreement to the provision of the Services set forth in the Agreement, E&Y is not providing a guarantee to the Company that E&Y's performance of those Services pursuant to the terms and conditions set forth in the Agreement will guarantee the Company's successful reorganization under Chapter 11 of Title 11 of the United States Code.

No amendment, modification, waiver or discharge of this Agreement shall be valid unless in writing and signed by an authorized representative of the party against whom such amendment, modification, waiver or discharge is sought to be enforced. Except as expressly provided herein, this Agreement does not modify the terms or provisions of any engagement letter or agreement for other professional services executed prior to the date noted below.

If these arrangements are acceptable, please sign one copy of this Agreement and return it to Dan Kelley.

If the Company has any questions concerning this Agreement, please call Dan Kelley, who will be coordinating E&Y's tax services for the Company, at (313) 628-8929.

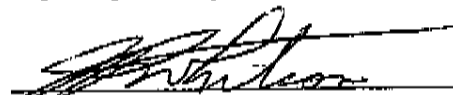
We very much appreciate the opportunity to perform tax services for the Company.

Very truly yours,

Ernst & Young LLP

I hereby accept and agree to the Agreement stated above on behalf of Delphi Corporation.

By:


James P. Whitson, Chief Tax Officer

16 March 2006
Date

Attachments

March 16, 2006

Attachment A

Schedule of Hourly Rates for Tax Consulting Services

US Tax Consulting Rates

	<u>Hourly Rates</u>
Partner/Principal/Executive Director	\$650 - \$750
Sr. Manager	\$550 - \$650
Manager	\$500 - \$600
Senior	\$400 - \$500
Staff	\$200 - \$300

March 16, 2006

Attachment B
Revised Delphi/EY Previously Agreed to Terms and Conditions on file with
Delphi General Auditor

GENERAL TERMS AND CONDITIONS

1. Agreement.

It is agreed that Ernst & Young LLP ("E&Y") will provide the Services described in the accompanying letter to which this Exhibit B is attached (the letter, this Exhibit B and Exhibits A, C and D are collectively referred to as "the Master Tax Advisory Agreement" or this "Agreement"). For purposes of this Agreement, the terms "E&Y" include any affiliates of E&Y identified in the Agreement as performing any of the Services, and the term "Delphi" includes any subsidiaries and affiliates of Delphi for which the Services are performed.

2. Conduct of E&Y Personnel.

E&Y will take all reasonable steps to assure that all of its partners, principals, directors, officers, employees, agents, subcontractors and/or independent contractors who are performing Services on behalf of E&Y (collectively, "E&Y Personnel") are competent to perform the Services. E&Y will require all E&Y Personnel who are performing any work on Delphi's premises to comply with all of Delphi's regulations and policies that have been provided to E&Y in writing. Delphi, in its sole discretion, has the right to: (a) bar any of E&Y Personnel from Delphi's premises for failure to observe Delphi's regulations or policies, (b) require that E&Y promptly remove from Delphi's premises any of E&Y Personnel who violate any of Delphi's regulations or policies, and (c) require that E&Y cease using any of E&Y Personnel to perform the Services who are reasonably unacceptable to Delphi. Delphi will confer with E&Y to discuss Delphi's concerns prior to requiring removal of any E&Y Personnel. E&Y will replace any barred or removed E&Y Personnel with E&Y Personnel reasonably acceptable to Delphi.

3. Non-Solicitation of Personnel.

The Company shall not, during the term of this Agreement and for 12 months following its termination for any reason, solicit for employment, or hire, any E&Y personnel involved in the performance of the Services, except as otherwise agreed in writing by E&Y; provided that the Company shall not breach its obligation hereunder by generally advertising available positions or hiring E&Y personnel who either respond to such advertisements or come to the Company on their own initiative without direct or indirect encouragement from the Company. In addition, without the prior written consent of E&Y, the Company will not solicit for a position on its Board of Directors, nor hire, any current or former partner or professional employee of E&Y or any other E&Y Entity, if such solicitation, hiring or employment may impair the independence of E&Y under the Sarbanes-Oxley Act or under any other law, regulation, rule, listing requirement or professional standard governing the independence of accountants. Without limiting the foregoing, the Company agrees not to solicit, hire or employ, without the prior

March 16, 2006

written consent of E&Y, any current or former partner or professional employee of E&Y or any E&Y Entity; (a) in a financial reporting oversight role, if such partner or professional employee has been involved in the performance of more than ten (10) hours of (or, in the case of the lead and concurring partner, any) audit, review, or attest service for or relating to the Company since the date of filing of the Company's most recent periodic annual report with the SEC or during the one year period preceding that date; or (b) in an accounting role, unless such partner or professional employee does not influence E&Y's operations or financial policies and has no capital balances or other financial arrangements with E&Y; or (c) if such partner or employee has not been retired from E&Y in the 36 months preceding the date of this agreement and that person will become a member of the board of directors. In order to effectuate this provision, the Company agrees to give E&Y written notice prior to soliciting or hiring any such person in order to allow E&Y to assess and advise the Company whether, in E&Y's judgment, such solicitation or hiring may impair E&Y's independence under the Act or under any other law, regulation, rule, listing requirement or professional standard governing the independence of accountants. The Company shall not hire any such person in the event E&Y has advised the Company, within 30 days of receiving such notice, of its determination that independence may be impaired

4. E&Y Personnel.

E&Y Personnel furnished by E&Y to perform the Services are and will remain E&Y's employees and/or independent contractors and, under no circumstances, will any E&Y Personnel furnished by E&Y be deemed to be Delphi's employees or agents. E&Y is solely responsible, at E&Y's sole cost and expense, for (a) the fulfillment of all obligations to E&Y Personnel and (b) the compliance by E&Y and E&Y Personnel with all laws, regulations, orders and other governmental requirements applicable to performance of the Services.

5. Professional Fees.

Subject to Bankruptcy Court approval, Delphi will compensate E&Y for actual Services performed as set forth in the Agreement.

6. Expenses.

Subject to Bankruptcy Court approval, Delphi will reimburse E&Y for all reasonable costs and expenses E&Y incurs in connection with the Services as set forth in the Agreement; provided, however, that E&Y must obtain prior approval of Delphi for any individual reimbursable expenses in excess of \$2,500 or for reimbursable expenses which exceed or are anticipated to exceed an aggregate of \$10,000 during any calendar month. E&Y will not charge any markup, overhead, profit or other fees on the reimbursable expenses. The provisions of Exhibit D will govern Delphi's reimbursement obligations.

7. Taxes.

Unless otherwise agreed by the parties, any applicable taxes imposed on E&Y in connection with the performance of the Services (except for withholding taxes and taxes imposed on income) will be invoiced to, and paid by, Delphi in addition to fees and expenses.

March 16, 2006

8. Standard of Performance.

E&Y will exercise due professional care and competence in the performance of the Services, and all of the Services will be performed in accordance with applicable professional standards.

EXCEPT AS STATED ABOVE, E&Y MAKES NO WARRANTIES OF ANY KIND OR NATURE, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE, OR WARRANTIES OF ANY PRODUCTS OR SERVICES PROVIDED BY A THIRD PARTY VENDOR.

9. Federal Confidential Communications Privilege.

A confidentiality privilege under Internal Revenue Code Section 7525 may pertain to certain communications between E&Y personnel and Delphi regarding federal tax advice provided pursuant to this engagement. By retaining E&Y, Delphi agrees that E&Y is instructed to claim the privilege on Delphi's behalf, with respect to any applicable communications, up to and until such time as Delphi may waive any such privilege in writing. As disclosure of any such confidential communications to the Internal Revenue Service or other third party may cause any confidentiality privilege to be waived, each party shall notify the other party if the Internal Revenue Service or other third party requests information about any tax advice or tax advice documents provided by E&Y.

Delphi understands that E&Y makes no representation, warranty, or promise, and offers no opinion with respect to the applicability of such confidentiality privilege to any communication. Delphi agrees to indemnify E&Y for any attorney's fees and other costs and expenses incurred by E&Y in defending the confidentiality privilege on Delphi's behalf. E&Y agrees to promptly notify Delphi of any claim for which E&Y seeks indemnification and Delphi shall have the right to conduct the defense or settlement of any such claim at Delphi's sole expense, and E&Y shall cooperate with Delphi. E&Y shall nonetheless have the right to participate in such defense at its own expense and to approve the settlement of any claim hereunder that imposes liability or obligation.

10. Non-Disclosure of Proprietary Information.

"Delphi Proprietary Information" means any information concerning the business and affairs of Delphi which is not publicly available at the time disclosed to or learned by E&Y or any of E&Y Personnel and which is identified by Delphi as "Confidential" and/or "Proprietary" or which is known, or under all of the facts and circumstances should reasonably have been known, by E&Y to be considered by Delphi as confidential and/or proprietary. Delphi Proprietary Information includes, without limitation, this Agreement, trade secrets, product specifications, data, know-how, formulas, compositions, processes, designs, sketches, photographs, samples, inventions, concepts, ideas, information, past, current and planned research and development, past, current and planned manufacturing or distribution methods and processes, price lists, business plans, reports, computer software and programs (including object code and source code), databases, notes, analyses, compilations, studies and other materials or intangibles. Delphi Proprietary

March 16, 2006

Information also includes any materials or information that contain or are based on any other Delphi Proprietary Information, whether prepared by E&Y, Delphi, E&Y Personnel or any other person.

In connection with E&Y's performance of Services, Delphi may disclose Delphi Proprietary Information to E&Y. All Delphi Proprietary Information disclosed, furnished or made available to E&Y or to E&Y Personnel and all Delphi Proprietary Information generated or developed by E&Y or E&Y Personnel will be treated as confidential by E&Y and E&Y Personnel, and E&Y and E&Y Personnel will use reasonable efforts to avoid and prevent disclosure of Delphi Proprietary Information to third parties, either in whole or in part, except upon Delphi's prior written authorization. E&Y will be responsible and liable to Delphi for the violation by any of E&Y Personnel of these confidentiality obligations.

E&Y retains the right to use its knowledge, experience, and know-how, including processes, ideas, concepts and techniques developed in the course of performing the Services. If, during the course of performing the Services, E&Y discloses to Delphi any proprietary algorithms, formulae, tools, techniques, methods, processes, computer software or programs of E&Y ("E&Y Proprietary Information"), Delphi agrees to treat such E&Y Proprietary Information as confidential and use reasonable efforts to avoid and prevent disclosure of such E&Y Proprietary Information to third parties, provided that (a) E&Y informs Delphi of the proprietary nature of such E&Y Proprietary Information in advance of any such disclosure, (b) E&Y marks all documents or other physical media containing E&Y Proprietary Information as "Confidential" or "Proprietary", (c) E&Y discloses such information only to those personnel of Delphi which have a reasonable need to know such E&Y Proprietary Information and (d) does not include such E&Y Proprietary Information (as opposed to the results generated by use or application of the E&Y Proprietary Information) in any work product delivered to Delphi under this Agreement.

If this engagement relates to a strategy offered by E&Y to Delphi that is designed to reduce or defer federal income tax for a direct or indirect corporate participant, pursuant to Treasury Regulation section 301.6111-2(c), Delphi (and each employee, representative, or other agent of Delphi) is expressly authorized to disclose the structure and tax aspects of the strategy with any and all persons, without limitation of any kind. The advice and Services provided hereunder are solely for management's purposes or for submission to taxing authorities, and are to be used for no other purpose. However, the Company may share our work product with other interested parties related to the bankruptcy process. Regardless, because our advice is solely for the benefit of the Company, it is not to be relied upon by any other person.

Written advice provided by E&Y to Delphi is for the information and use of Delphi only and may not be relied upon by any third party without the express written permission of E&Y.

The foregoing obligations under this Section 10 shall not apply to the extent that any information (i) is at the time of disclosure, or thereafter becomes, part of the public domain through a source other than the receiving party, (ii) is subsequently learned by the receiving party from a third party that has a legal right to make such disclosure and does not impose an obligation of confidentiality on the receiving party, (iii) was known to the receiving party at the time of disclosure by the disclosing party, (iv) was generated independently by the receiving party before

March 16, 2006

disclosure by the disclosing party, or (v) is required to be disclosed by the receiving party by law, regulation, subpoena or other process, or applicable professional regulations.

11. Subcontracting.

E&Y may subcontract a portion of its responsibilities under this Agreement without Company's prior written approval to any affiliate of E&Y, any other member of the global E&Y network or any of their respective affiliates (collectively, the "E&Y Entities," and any of them, and "E&Y Entity"); provided, however, that E&Y shall be and shall remain fully and solely responsible for all of the liabilities and obligations of E&Y under this Agreement, whether or not performed, in whole or part, by E&Y, or any subcontractor or personnel of any E&Y Entity. The Company shall have no recourse, and shall bring no claim, against any E&Y Entity other than E&Y, or against any subcontractors, members, shareholder, directors, officers, managers, partners, agents, representatives or employees of any E&Y Entity (or any of their respective successors or permitted assigns,) or any of their respective assets, with respect to the Services or otherwise under this Agreement.

12. Changes and Delays.

In the event that (i) Delphi requires a change in the scope of the Services, (ii) any change of applicable law or regulation affects the timing or performance of the Services or (iii) any action by Delphi or a third party (other than E&Y Personnel) affects the timing or performance of the Services, the fees and/or schedule for performance for the Services will be equitably adjusted by the parties subject to receipt of all necessary Bankruptcy Court approvals and notification to the U.S. Trustee's office and any committee designated to review fee applications (the "Fee Review Committee"). If either party is unable to perform its obligations in accordance with this Agreement as a result of an event or occurrence beyond the reasonable control of the affected party and without the affected party's fault or negligence, then any delay or failure to perform under this Agreement that results from such event or occurrence will be excused for so long as such event or occurrence continues, provided, however, that the affected party gives written notice of such delay (including the anticipated duration of the delay) to the other party as soon as possible after the event or occurrence (but in no event more than three (3) days thereafter). Such events and occurrences may include, by way of example and not limitation, natural disasters, fires, floods, windstorms, severe weather, explosions, riots, wars, sabotage, labor problems (including lockouts, strikes and slowdowns), equipment breakdowns and power failures. If the affected party fails to provide adequate assurances that any delay will not exceed thirty (30) days or if any delay lasts more than thirty (30) days, the other party may terminate this Agreement without further liability.

To the extent this Agreement provides that E&Y's performance under this Agreement is contingent upon specific action or cooperation of Delphi, including the supply to E&Y of specific resources, approvals, and information, any delays in E&Y's performance which occur as a result of the failure or untimely performance by Delphi shall be excused to the extent of any such delay or untimely performance by Delphi and E&Y shall not incur any liability to Delphi as a result of any such delay or untimely performance by Delphi. If any such delay or untimely performance by Delphi lasts for thirty (30) days or more, E&Y shall be entitled to terminate this

March 16, 2006

Agreement by giving written notice to Delphi, such termination to be effective on the date indicated in said notice.

13. Term and Termination.

This Agreement may be terminated at any time by the Company or E&Y, but in any event this Agreement will expire upon the earlier of (a) the completion of the Services or (b) the effective date of the Company's confirmed plan of reorganization, or liquidation of the Company's assets under Chapter 11 or 7 of Title 11 of the United States Code, or otherwise. If either party terminates this Agreement, in addition to notice to the other party, the terminating party shall provide not less than three (3) days' prior written notice to the Bankruptcy Court, the U.S. Trustee's office, the Creditor's Committee and the Fee Review Committee (if any). The provisions of this Agreement relating to indemnification, limitation of liability, fees and expenses and alternative dispute resolution will remain operative and in full force and effect regardless of any termination or expiration of this Agreement and shall survive completion of the Company's bankruptcy whether through a confirmed plan of reorganization, liquidation of the Company's assets under Chapter 11 or 7 of Title 11 of the United States Code, or otherwise.

14. Conflict.

In the event of any conflict, ambiguity or inconsistency between this Agreement and any other agreement relating to the Services, including any preprinted terms and conditions on Delphi's purchase orders, the terms and conditions of this Agreement shall govern.

15. Survival.

The provisions of this Agreement which give the parties rights beyond termination of this Agreement will survive any termination of this Agreement.

16. Severability.

If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this Agreement shall remain in effect.

March 16, 2006

Attachment C

Dispute Resolution Procedures

Mediation

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the CPR Institute for Dispute Resolution ("CPR") shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator's assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

Arbitration

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration ("Rules") as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort. Damages that are inconsistent with any applicable agreement, that are punitive in nature, or that are not measured by the prevailing party's actual damages, shall be unavailable in arbitration or

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any other forum. The parties expressly waive the right to such damages, and the arbitrators shall have no power to award them unless the foregoing waiver is invalid or unenforceable. The arbitration panel shall have no power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

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Attachment D

Travel and Per Diem Reimbursement

- A. If E&Y Personnel are required by Delphi to travel as an incidental requirement in performing services for Delphi, then such travel and per diem expenses, subject to prior written approval of Delphi, and subject to any guidelines established by the Bankruptcy Court or the U.S. Trustee, will be reimbursable as follows:
1. Air Travel - Economy/Coach class only for U.S. travel. Business class is permitted for international travel.
 2. Hotel - E&Y will exercise good, sound business judgment and discretion in choosing hotels, such as a moderately priced chain hotels or hotels that offer discounted corporate rates. Where extended travel is involved, reduced rates may be available and should be requested.
 3. Rental cars - Compact or intermediate class only. The cost of collision damage waiver and personal accident insurance is the responsibility of E&Y.
 4. Mileage Allowance - Reimbursement will be at the then current IRS rate (currently \$0.445 per mile) for the miles which are in excess of his or her normal commute from home to work and back. When permanently assigned to another location, even if the new location is temporary, E&Y will not be reimbursed for excess miles, additional driving time, etc.
 5. Expense Reports - Customarily available receipts must be attached to expense reports E&Y submits. Detailed receipts, other than restaurant tabs, are required for all meals and other expenditures of \$25.00 or more.
 6. Meals - Meals will not be reimbursed for non-overnight trips, except in the case of late return occasioned by travel outside normal working hours. Reimbursement for meals will be the actual and reasonable expenses paid by E&Y.
 7. Extended Travel - E&Y should review the home visit policy prior to a trip. Generally, the following provisions apply:
 - If the travel expense is less than the living expense in the temporary location, E&Y will be reimbursed for travel to the permanent location every week.
 - If the travel expense is more than the living expense in the temporary location, E&Y will be reimbursed for travel to the permanent location every two weeks.
 - Excess expenses due to frequent travel or stays will not be reimbursed by Delphi without its prior written approval.
 8. Miscellaneous - When E&Y chooses an alternative method of transportation, e.g., to drive instead of fly, reimbursement, including meals and lodging, will not exceed the lesser of the two costs. Documentation to support the lesser cost must be attached to expense report. Travel time must also be limited if on working hours.

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The employee, his or her immediate supervisor, and an authorized Delphi representative must sign the expense report form.

E&Y is responsible for travel reservations, hotel/motel accommodations and rental cars. If directed by Delphi, E&Y will make all travel arrangements through Global Experts in Travel, using a special account set up for such purposes.

Any cash advance by E&Y to its employee is the responsibility of E&Y.

9. Per Diem. - In certain instances, a per diem will be paid to E&Y in accordance with Delphi's standard per diem policy.
- B. All travel and per diem for which E&Y seeks reimbursement will be submitted to Delphi on standard vouchers, with substantiating documentation, and will accompany the monthly invoices.

March 16, 2006

PROJECT ADDENDUM 1 OTHER TAX ADVISORY SERVICES

This Project Addendum ("Addendum") to the Master Tax Services Agreement ("Agreement") dated March 16, 2006 between Ernst & Young LLP ("E&Y") and Delphi Corporation and its affiliates ("Company" or "Delphi"), incorporates and is deemed to be a part of the Agreement. Accordingly, unless expressly stated to the contrary herein, all of the terms and conditions contained in the Agreement govern this Addendum.

This Addendum confirms our engagement to provide to the Company tax advice and assistance concerning issues as requested by the Company's tax department when such projects are not covered by a separate project addendum and do not involve any significant tax planning or projects ("tax advisory services") as mutually determined by the Company and E&Y.

I. SCOPE OF SERVICES

Providing assistance to the Company's tax department for tax projects when such projects are not covered in a separate addendum to the Agreement, such as assistance with tax issues, assistance with transactional issues, or assisting the Company in connection with its dealings with tax authorities (the "Services").

Specific tasks that may be involved in connection with the Services include participation in meetings and telephone calls with Company personnel, participating in meetings and telephone calls with taxing authorities and other third parties, review of transactional documentation, research of technical issues, and the preparation of technical memoranda, letters, emails, and other written documentation.

This Addendum is intended for use to respond to basic tax questions and assignments that are expected, at the beginning of the project, to involve total professional time not to exceed \$20,000 in professional fees. It is intended that projects that exceed this threshold will be covered in separate Addenda.

II. OUT-OF-SCOPE SERVICES

Any activities not described as Services will be considered outside the scope of this Addendum ("Out-of-Scope Services") and are the responsibility of the Company to perform on a timely basis unless otherwise agreed by the parties in writing.

March 16, 2006

III. TEAM PROVIDING SERVICES

Dan Kelley will be the Tax Services Coordinator for the Company. Cathy Tosto, Jim Beckman, and Jeff Michalak will be the Engagement Partners responsible for the provision of our tax services. If one or more of these individuals ceases to provide tax services to the Company pursuant to the Agreement, E&Y will so advise the Company and, if that professional is replaced, provide the Company with the name of that professional's replacement. Other E&Y Entities, not identified herein may be utilized as required to conduct our work in the most efficient manner possible.

IV. FEES AND BILLINGS

1. Fees for projects related to tax advisory services contemplated under this project addendum will be billed under the terms of the Master Tax Advisory Agreement.
2. In general, the following guidelines will be used for any tax advisory services contemplated under this project addendum:
 - a. Projects will be billed at hourly rates as scheduled in Attachment A of the Master Tax Advisory Agreement dated March 16, 2006.

If these arrangements are acceptable, please sign one copy of this Agreement and return it to Dan Kelley.

If the Company has any questions concerning this Agreement, please call Dan Kelley, who will be coordinating E&Y's tax services for the Company, at (313) 628-8929.

We very much appreciate the opportunity to perform tax services for the Company.

Very truly yours,

Ernst + Young LLP

I hereby accept and agree to the Agreement stated above on behalf of Delphi Corporation.

By: 
James P. Whitson, Chief Tax Officer

16 March 2006
Date

March 16, 2006

**PROJECT ADDENDUM 2
BANKRUPTCY TAX SERVICES**

This Project Addendum ("Addendum") to the Master Tax Services Agreement ("Agreement") dated March 16, 2006 between Ernst & Young LLP ("E&Y") and Delphi Corporation and its affiliates ("Company" or "Delphi"), incorporates and is deemed to be a part of the Agreement. Accordingly, unless expressly stated to the contrary herein, all of the terms and conditions contained in the Agreement govern this Addendum.

This Addendum confirms our engagement to provide to the Company bankruptcy tax services as requested by the Company's tax department.

I. SCOPE OF SERVICES

Ernst & Young will perform mutually agreed Bankruptcy Tax Services on an as-requested basis by Delphi. For purposes of this Addendum, the term "Bankruptcy Tax Services" will include the following:

- Advise and assist on the federal, state and local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures.
- Prepare calculations ("Section 382 Calculations") and apply the appropriate federal, state and local tax law to historic information regarding changes in ownership of Delphi's stock to calculate whether any of the shifts in stock ownership may have caused an ownership change what will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and build in losses) and the amount of any such limitation.
- Through analysis of the information contained in historic tax returns and other relevant client records and application of relevant consolidated tax return rules, prepare calculations and apply the appropriate federal, state and local tax law to determine the tax asset and stock basis and deferred inter-company transactions and other consolidated return issues for each legal entity in the client's U.S. tax group. Identify major deferred inter-company transaction, excess loss accounts, etc.
- Prepare calculations and apply the appropriate federal, state and local tax law to determine the amount of tax attribute reduction related to debt cancellation income.
- Analysis of the federal, state and local tax treatment governing the timing of deductions of plant shut down, severance and other costs incurred as the client rationalizes its operations including tax return disclosure and presentation.
- Analysis of the federal, state and local tax treatment of the costs and fees incurred by the client in connection with the bankruptcy proceedings, including tax return disclosure and presentation.

March 16, 2006

- Analysis of the federal, state and local tax treatment of interest and financing costs related to debt subject to the automatic stay, and new debt incurred as the client emerges from bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of restructuring and rationalization of inter-company accounts.
- Analysis of the federal, state and local tax consequences of proposed dispositions of assets during bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of restructuring the U.S. or worldwide corporate groups during bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of potential bad debt and worthless stock deductions including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of employee benefit plans.

II. OUT-OF-SCOPE SERVICES

Any activities not described as Bankruptcy Tax Services, as indicated above under Scope of Services, will be considered outside the scope of this Addendum ("Out-of-Scope Services") and are the responsibility of the Company to perform on a timely basis unless otherwise agreed by the parties in writing.

III. TEAM PROVIDING SERVICES

Dan Kelley will be the Tax Services Coordinator for the Company. Jacob Blank and Howard Tucker will be the Engagement Partners responsible for the provision of our tax services. If one or more of these individuals ceases to provide tax services to the Company pursuant to the Agreement, E&Y will so advise the Company and, if that professional is replaced, provide the Company with the name of that professional's replacement. Other E&Y Entities not identified herein may be utilized as required to conduct our work in the most efficient manner possible.

March 16, 2006

IV. FEES AND BILLINGS

1. Fees for projects related to tax advisory services contemplated under this project addendum will be billed under the terms of the Agreement.
2. In general, the following guidelines will be used for any tax advisory services contemplated under this Addendum:
 - a. Projects will be billed at hourly rates as scheduled in Attachment A of the Master Tax Advisory Agreement dated March 16, 2006.

If these arrangements are acceptable, please sign one copy of this Agreement and return it to Dan Kelley.

If the Company has any questions concerning this Agreement, please call Dan Kelley, who will be coordinating E&Y's tax services for the Company, at (313) 628-8929.

We very much appreciate the opportunity to perform tax services for the Company.

Very truly yours,

Ernst + Young LLP

I hereby accept and agree to the Agreement stated above on behalf of Delphi Corporation.

By:


James P. Whitson, Chief Tax Officer

16 March 2006
Date

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X
In re:	: Chapter 11
	: :
DELPHI CORPORATION., <i>et al.</i> ,	: Case No. 05-44481 (RDD)
	: :
Debtors.	: (Jointly Administered)
-----	X

DECLARATION OF KEVIN F. ASHER IN SUPPORT OF APPLICATION OF
DEBTORS FOR ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b)
AUTHORIZING THE EMPLOYMENT AND RETENTION OF ERNST &
YOUNG LLP AS INDEPENDENT AUDITORS, ACCOUNTANTS AND TAX
ADVISORS TO DEBTORS NUNC PRO TUNC TO JANUARY 1, 2006

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), Kevin F. Asher, declares and states as follows:

1. I am a partner in the firm of Ernst & Young LLP (“*E&Y*”). I submit this Declaration on behalf of E&Y in support of the application (the “*Application*”) of Delphi Corporation (“*Delphi*”) and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively with Delphi, the “*Debtors*”), for an order pursuant to sections 327(a), 328(a) and 1107(b) of title 11 of the United States Code (the “*Bankruptcy Code*”) and Rule 2014 of the Bankruptcy Rules authorizing the Debtors to employ and retain E&Y as their independent auditors, accountants and tax advisors to perform certain auditing, accounting and tax advisory services pursuant to the terms and conditions set forth in the engagement letters attached as **Exhibit 1 and 2 to the Application** for independent auditing services dated as of January 5, 2006 (the “*Audit Engagement Letter*”), and for certain tax advisory services dated as of March 16, 2006 (“*Master Tax Advisory Agreement*,” and,

collectively, the “*Engagement Letters*”) in these chapter 11 cases, effective *nunc pro tunc* to January 1, 2006.¹

2. On November 28, 2005, the Debtors filed an Application for Order Under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment and Retention of Ernst & Young LLP as Sarbanes-Oxley, Valuation and Tax Services Providers to Debtors, Effective *Nunc Pro Tunc* to October 8, 2005 (the “*Initial Application*”). The Initial Application sought the Court’s authorization of the Debtors’ employment of E&Y to perform certain Sarbanes-Oxley, valuation and tax services in accordance with the terms of four engagement letters attached as Exhibits A, B, C and D to the Initial Application (the “*Prior Engagement Letters*”). On January 5, 2006, the Court entered an order approving the Initial Application on a final basis *nunc pro tunc* to the Debtors’ petition date, October 8, 2005 (the “*Retention Order*”).

3. The Initial Application was supported by the Affidavit of Randall J. Miller, sworn to November 28, 2005 (the “*Miller Affidavit*”). The Miller Affidavit stated that E&Y and the Debtors had been engaged in discussions regarding the potential engagement of E&Y to provide external auditing services for the Debtors, and that in the event the Debtors chose to retain E&Y to provide such services, E&Y’s retention and employment as external auditors would be subject to supplemental filings by the Debtors and E&Y and the approval of the Court (Miller Aff., at ¶ 47). This Declaration supplements the Miller Affidavit, and the Miller Affidavit is incorporated herein by reference.

4. E&Y completed all of the services under the Prior Engagement Letters on or before December 16, 2005. On December 29, 2005, E&Y provided to the Debtors formal notice of termination of the Prior Engagement Letters. All of the services provided under the Prior

¹ Unless otherwise defined, all capitalized terms used herein have the meanings given to them in the Application.

Engagement Letters involved the review of, advice with respect to, and assistance in assessing and testing the internal controls over financial reporting and tax services as applied to transactions and events during 2005. E&Y has not been involved and will not be involved in providing any such services during 2006 and will only provide services during 2006 that are consistent with maintaining its independence as required and in accordance with the rules and regulations of the Securities and Exchange Commission and the Public Company Accounting Oversight Board (PCAOB) (the "Applicable Rules and Regulations"), including the prohibition on E&Y reviewing E&Y's own work under the Prior Engagement Letters.

5. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge, information and belief; information supplied to me by other employees of E&Y; information learned from client-matter records kept in the ordinary course of business that were reviewed by me or other employees of E&Y under my supervision and direction; my experience and knowledge of the Debtors' operations and financial condition; and/or my experience from working on matters similar to this engagement. If called as a witness, I would testify competently to the matters set forth herein.

QUALIFICATION OF PROFESSIONALS

6. E&Y and the professionals that it employs are qualified to represent the Debtors in the matters for which E&Y is proposed to be employed. E&Y believes that it has assembled a highly qualified, dedicated team of professionals to support the Debtors during their reorganization efforts pursuant to the terms and conditions of the Engagement Letters.

7. I believe that the retention of E&Y offers numerous benefits to the Debtors and their ability to reorganize based on E&Y's depth and breadth of experience with Tier 1

automotive suppliers as well as their experience with companies involved in reorganization proceedings.

8. The provision of tax services to an audit client is permitted by PCAOB, Sarbanes-Oxley and SEC rules and regulations. Ernst & Young will not provide any tax services to the Debtors until those services have been approved by the Company's audit committee.

SERVICES TO BE RENDERED

9. The Debtors have requested that E&Y render certain independent auditing, accounting and auditing assistance, and tax services during the pendency of these Chapter 11 cases. E&Y has agreed to provide such services, as set forth in further detail in the Engagement Letters (the “*Services*”), to the Debtors during the pendency of these Chapter 11 cases, subject to this Court’s approval of the Application:

I. Audit Services.

- a. Perform an audit of Delphi Corporation and its affiliates’ (collectively, the “*Company*”) consolidated financial statements and its internal control over financial reporting (the “*Integrated Audit*”). As part of the Integrated Audit, E&Y will audit and report on the consolidated financial statements of the Company for the year ending December 31, 2006. E&Y will also audit and report on management’s assessment of the effectiveness of internal control over financial reporting and on the effectiveness of internal control over financial reporting as of December 31, 2006. In addition, E&Y will review the Company’s unaudited interim financial information before the Company files its Form 10-Q. All of the services described in this paragraph may hereafter be referred to as “Audit Services.”

II. Additional Accounting Advisory Services.

- b. Provide accounting advisory and research services in connection with various accounting matters, including consultations required for significant proposed or executed transactions; continuing education support; assistance with and review of registration statements, comfort letters and consents; information technology internal controls; and services related to mergers, acquisitions, and divestitures, which services may include carve-out audits of one or more business units and which may, with Delphi’s consent, be provided by one of our Ernst & Young

Global Limited (“EYGL”)² member firms. Additionally, as and when requested by the Company, E&Y may perform additional audit procedures with respect to any financial statements of a consolidated or non-consolidated affiliate of Delphi which are required to be filed with Delphi’s annual report on Form 10-K pursuant to Article 3-09 of Regulation S-X of the Securities and Exchange Act of 1934, as amended, or otherwise. E&Y will also provide services to audit the accounts, transactions and disclosures associated with the Company operating under Chapter 11 of the Bankruptcy Code. All of the services described in this paragraph may hereafter be referred to as “Additional Accounting Advisory Services.”

III. Bankruptcy Tax Services.

- c. Perform mutually agreed bankruptcy tax services on an as-requested basis by the Company, including the following (all of which services may hereafter be referred to as “*Bankruptcy Tax Services*”):
- Advise and assist on the federal, state and local income tax consequences of proposed plans of reorganization, including, if necessary, assisting in the preparation of IRS ruling requests regarding the tax consequences of alternative reorganization structures.
 - Prepare calculations and apply the appropriate federal, state and local tax law to historic information regarding changes in ownership of the Company’s stock to calculate whether any of the shifts in stock ownership may have caused an ownership change that will restrict the use of tax attributes (such as net operating loss, capital loss, credit carry forwards, and build in losses) and the amount of any such limitation.
 - Through analysis of the information contained in historic tax returns and other relevant client records and application of relevant consolidated tax return rules, prepare calculations and apply the appropriate federal, state and local tax law to determine the tax asset and stock basis and deferred inter-company transactions and other consolidated return issues for each legal entity in the client’s U.S. tax group. Identify major deferred inter-company transaction, excess loss accounts, etc.

² The Ernst & Young global network encompasses independent professional services practices conducted by separate legal entities throughout the world. All of these practice entities join the Ernst & Young network by becoming members (each, an “*EYGL Member Firm*”) of Ernst & Young Global Limited (EYGL), a company incorporated under the laws of England and Wales and limited by guarantee, with no shareholders and no capital. EYGL is the principal governance entity of the Ernst & Young network. Each EYGL Member Firm is a separate legal entity that is separately owned and managed. Through their membership in EYGL, the EYGL member firms undertake to operate certain of their professional practices in accordance with agreed standards and the guidance of EYGL. In addition, EYGL member firms share access to certain intellectual property and centrally licensed materials, including the Ernst & Young name. E&Y and Ernst & Young (Canada) are members of EYGL.

- Prepare calculations and apply the appropriate federal, state and local tax law to determine the amount of tax attribute reduction related to debt cancellation income.
- Analysis of the federal, state and local tax treatment governing the timing of deductions of plant shut down, severance and other costs incurred as the client rationalizes its operations including tax return disclosure and presentation.
- Analysis of the federal, state and local tax treatment of the costs and fees incurred by the client in connection with the bankruptcy proceedings, including tax return disclosure and presentation.
- Analysis of the federal, state and local tax treatment of interest and financing costs related to debt subject to the automatic stay, and new debt incurred as the client emerges from bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of restructuring and rationalization of inter-company accounts.
- Analysis of the federal, state and local tax consequences of proposed dispositions of assets during bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of restructuring the U.S. or worldwide corporate groups during bankruptcy including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of potential bad debt and worthless stock deductions including tax return disclosure and presentation.
- Analysis of the federal, state and local tax consequences of employee benefit plans.

IV. Other Tax Advisory Services.

- d. Provide to the Company tax advice and assistance concerning issues as requested by the Company's tax department such as assistance with tax issues, assistance with transactional issues, or assisting the Company in connection with its dealings with tax authorities (all of the services described in this paragraph may hereafter be referred to as "*Other Tax Advisory Services*").
10. Performance Consistent with Applicable Rules and Regulations, Audit Committee

Pre-Approval and Maintenance of Independence: E&Y will perform the Services consistent with

the Applicable Rules and Regulations. All services to be provided by E&Y to the Company which are not specifically contemplated by the Engagement Letters and Addendums attached thereto, must be pre-approved by Delphi's Audit Committee pursuant to the Audit Committee's pre-approval process, policies, and procedures and no services may be provided which adversely impact E&Y's ability to satisfy the independence standards of the Applicable Rules and Regulations. E&Y is required to communicate annually with the Audit Committee on independence matters as required by such independence standards.

11. E&Y will provide the Audit Services and Additional Accounting Advisory Services under the Audit Engagement Letter to Delphi and its U.S. subsidiaries and affiliates which are Debtors in these Chapter 11 cases (the "*U.S. Debtors*").

12. Delphi's foreign subsidiaries and affiliates which are Debtors in these Chapter 11 cases (the "*Foreign Debtors*") may seek to retain and employ the local EYGL Member Firms from the respective countries where such Foreign Debtors are located to perform certain services, which services may include, without limitation, statutory audit services. Those services will be provided under engagement letters which are separate and distinct from the Audit Engagement Letter. The Foreign Debtors will seek such retention either (i) pursuant to Sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code, or (ii) under a subcontracting arrangement substantially the same as that approved for E&Y's retention as Sarbanes-Oxley, valuation and tax services providers under the Retention Order (see paragraph 24 below). If E&Y subcontracts to an EYGL Member Firm, E&Y will supplement this Declaration to set forth the nature of the services to be provided under the sub-contracting arrangement.

13. Certain EYGL Member Firms other than E&Y will provide services to certain of Delphi's foreign subsidiaries and affiliates which are not Debtors in these Chapter 11 cases (the

“*Foreign Non-Debtors*”). Such services may include, without limitation, statutory audit services, which will be provided under engagement letters separate and distinct from the Audit Engagement Letter. Because the Foreign Non-Debtors are not debtors or debtors-in-possession in U.S. Chapter 11 proceedings, neither E&Y nor the respective EYGL Member Firms will seek Court approval for these engagements.

PROFESSIONAL COMPENSATION

14. Subject to this Court's approval and pursuant to the terms and conditions of the Engagement Letters, E&Y intends to charge the Debtors for services rendered, as set forth below, plus reimbursement of actual expenses.

Audit Services

15. E&Y's fixed domestic fee for the Audit Services (the “*Domestic Fixed Fee*”) will be \$7,500,000, plus expenses. The Debtors and E&Y have agreed that E&Y may bill the estates for these services in accordance with the following schedule:

<u>Date</u>	<u>Amount</u>
March 2006	\$ 3,000,000
August 2006	\$ 3,000,000
January 2007	\$ 1,500,000

16. With respect to the Audit Services, E&Y's estimated fees and schedule of performance are based upon, among other things, E&Y's preliminary review of the Company's records and the representations Company personnel have made to E&Y, the Company's documentation of internal control over financial reporting, the procedures the Company performs

to support management's assessment of the effectiveness of internal control over financial reporting, and the results of our audit procedures. E&Y's fee estimate does not include any fees associated with Additional Accounting Advisory Services. E&Y's fee and schedule of performance also are dependent upon the Company's personnel providing a reasonable level of assistance during the Integrated Audit. Should E&Y's assumptions with respect to these matters be incorrect or should the documentation of internal control, results of E&Y's procedures, condition of the records, degree of cooperation, extent of procedures performed by the Company to support management's assessment, extent of remediation testing related to ineffective internal controls or other matters beyond E&Y's reasonable control require additional commitments by E&Y beyond those upon which the Domestic Fixed Fee is based, E&Y will bill for this time at the rates and in the manner set forth below with respect to the Additional Accounting Advisory Services.

Additional Accounting Advisory Services

17. Fees for the Additional Accounting Advisory Services shall be based on its hourly rates for such services, which are currently as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner	\$ 525 – 750
Senior Manager	\$ 400 – 625
Manager	\$ 300 – 470
Senior	\$ 220 – 375
Staff	\$125 – 200
Client Service Associate	\$75 – 125

Bankruptcy Tax Services and Other Tax Advisory Services

18. Fees for the Bankruptcy Tax Services and Other Tax Advisory Services shall be based on its hourly rates for such services, which are currently as follows:

<u>Level</u>	<u>Hourly Rate</u>
Partner/Principal/Executive Director	\$ 650 - \$750
Senior Manager	\$ 550 – 650
Manager	\$ 500 – 600
Senior	\$ 400 – 500
Staff	\$ 200 – 300

19. E&Y's hourly rates are revised periodically in the ordinary course of E&Y's business. E&Y requests that the hourly rates for the Additional Accounting Advisory Services under the Audit Engagement Letter be adjusted on January 1st, annually, beginning January 1, 2007, based on E&Y's revised standard rates. E&Y requests that the hourly rates for the Bankruptcy Tax Services and Other Tax Advisory Services under the Master Tax Advisory Agreement be adjusted on July 1st, annually, beginning July 1, 2007, based on E&Y's revised standard rates.

20. E&Y intends to apply to the Court for allowance and payment of compensation for professional services rendered and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules for the Southern District of New York, the guidelines established by the U.S. Trustee, the orders of this Court, and the terms of the Engagement Letters.

OTHER TERMS AND CONDITIONS OF THE ENGAGEMENT LETTERS

21. Copies of the Engagement Letters are attached to the Application and are submitted for approval therewith. E&Y's provision of services to the Debtors is contingent upon the Court's approval of each term and condition set forth in the Engagement Letters.

Termination

22. Under the Engagement Letters the Debtors or E&Y may terminate the engagements thereunder at any time, provided, however, that the terminating party shall notify the other and shall provide the Court, the United States Trustee's Office, the Creditors' Committee and the Fee Review Committee (if any) with three (3) business days' notice of termination. In any event the Engagement Letters will expire upon the earlier of the completion of the services to be rendered by E&Y thereunder or the effective date of the Debtors' confirmed plan of reorganization, or liquidation of the Debtors' assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise. The (A) provisions of the Audit Engagement Letter relating to fees and expenses and alternative dispute resolution and (B) provisions of the Master Tax Advisory Agreement relating to indemnification, limitation of liability, fees and expenses and alternative dispute resolution will remain operative and in full force and effect regardless of any termination or expiration of such Engagement Letter and shall survive completion of the Debtors' bankruptcy whether through a confirmed plan of reorganization, liquidation of the Debtors' assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise.

Dispute Resolution

23. Each of the Engagement Letters contain dispute resolution provisions which are substantially the same as the provisions contained in the engagement letters previously approved by the Retention Order. Included among the terms and conditions set forth in the Audit Engagement Letter and Master Tax Advisory Agreement is language substantially similar to the following:

Any controversy or claim with respect to, in connection with arising out of, or in any way related to this Agreement or the Services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of the Company or of E & Y) shall be brought in the Bankruptcy Court, or the District Court if such District Court withdraws the reference and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the District Court upon withdrawal of the reference does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to non-binding mediation; and, if mediation is not successful, then to binding arbitration [with respect to the Audit Engagement Letter, in Detroit, Michigan], in accordance with the dispute resolution procedures set forth in [Exhibit B to the Master Tax Services Engagement Letter; Exhibit C under the Audit Engagement Letter] to this Agreement. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon the Company, E & Y and any all successors and assigns thereof.

The Audit Engagement Letter provides further that notwithstanding the agreement to the procedures above, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material, (ii) its names, trademarks, service marks or logos and (iii) the enforcement of the notice provisions set forth in the Audit Engagement Letter.

Subcontracting

24. The Engagement Letters contain the following language, which is substantially similar to provisions previously provided for under the Prior Engagement Letter for Sarbanes-Oxley services as set forth in paragraphs 20 and 21 of the Miller Affidavit:

E&Y may subcontract a portion of its responsibilities under this Agreement without Company's prior written approval to any affiliate of E&Y, any other member of the global E&Y network or any of their respective affiliates (collectively, the "E&Y Entities," and any of them, and "E&Y Entity"); provided, however, that E&Y shall be and shall remain fully and solely responsible for all of the liabilities and obligations of E&Y under this Agreement, whether or not performed, in whole or part, by E&Y, or any subcontractor or personnel of any E&Y Entity. The Company shall have no recourse, and shall bring no claim, against any E&Y Entity other than E&Y, or against any subcontractors, members, shareholder, directors, officers, managers, partners, agents, representatives or employees of any E&Y Entity (or any of their respective successors or permitted assigns,) or any of their respective assets, with respect to the Services or otherwise under this Agreement.

25. The Application seeks an order approving the retention and employment of E&Y in accordance with the terms and conditions of the Engagement Letters, which include the above dispute resolution provisions.

DISINTERESTEDNESS OF E&Y

26. As described in paragraphs 24-49 of the Miller Affidavit, in connection with the Initial Application, Shearman & Sterling, special counsel to the Debtors, provided E&Y with a suggested list of the names of all parties-in-interest and supplemented such list from time to time, and E&Y searched certain databases to determine whether E&Y has connections with such parties-in-interest. The results of E&Y's connections research are set forth in paragraphs 24 to 49 of the Miller Affidavit and Exhibits B through E thereto. On March 16, 2006, E&Y received an updated parties-in-interest list from Debtors' counsel, attached hereto as Exhibit A, and E&Y is presently researching whether E&Y has connections with any of these parties-in-interest.

E&Y reviews its connections research on a continuing basis, usually every six months, and will undertake further inquiries to determine whether connections exist with parties-in-interest in these cases. Should additional relationships with parties in interest become known to E&Y, E&Y shall file supplemental affidavits disclosing such connections with the Court.

27. As discussed above, E&Y completed all of the services pursuant to the Retention Order on or before December 16, 2005, and no further work is remaining. On December 29, 2005, E&Y provided to the Debtors formal notice of termination of the Prior Engagement Letters. All of the services provided under the Prior Engagement Letters involved the review of, advice with respect to, and assistance in assessing and testing the internal controls over financial reporting and tax services as applied to transactions and events during 2005. E&Y has not been involved and will not be involved in providing any such services during 2006 and will only provide services during 2006 that are consistent with maintaining its independence as required and in accordance with the Applicable Rules and Regulations, including prohibition on E&Y reviewing E&Y's own work under the Prior Engagement Letters. E&Y's engagement period for the Audit Services and Additional Audit Advisory Services begins on January 1, 2006. As such, with respect to the Audit Services or Additional Audit Advisory Services, E&Y will not be auditing transactions or controls that were performed in connection with work performed under the Prior Engagement Letters. Both E&Y and the Debtors have performed comprehensive independence reviews prior to the commencement of the Audit Services. E&Y's independence review was consistent with SEC rules and the Independence Standard Board No. 1 requirements.

28. E&Y has thousands of professional employees, and it is possible that certain employees of E&Y have business associations with parties-in-interest in these cases or hold securities of Debtors or interests in mutual funds or other investment vehicles that may own

securities of the Debtors. To the best of my knowledge, none of the E&Y personnel expected to provide services to Delphi under this engagement own securities of Delphi. Furthermore, E&Y has implemented measures to prevent any personnel with stock-ownership from being engaged in the future in these engagements.

29. To the best of my knowledge, information and belief, neither the undersigned nor the professionals anticipated to assist the Debtors in these matters are connected to the judge, U.S. Trustee or assistant U.S. Trustee assigned to this matter.

30. Recently, E&Y was informed that "Purchaser C," one of the entities for whom E&Y provided financial and/or tax due diligence in connection with possible acquisitions of certain domestic or foreign affiliates of Delphi ("*Due Diligence Services*"), requested that E&Y continue providing Due Diligence Services related to the auction of a division of Delphi under the same project. E&Y specifically disclosed this project in paragraph 39(c) of the Miller Affidavit, and indicated that the engagement was not closed and E&Y may be requested to provide further due diligence services to Purchaser C. For the reasons set forth in paragraph 40 of the Miller Affidavit, I do not believe that this engagement renders E&Y's provision of audit, accounting or tax services adverse to interests of the Debtors or their estates.

31. To the best of my knowledge, information and belief formed after reasonable inquiry, E&Y does not hold nor represent any interest materially adverse to the Debtors in the matters for which E&Y's employment and retention is proposed to be approved. Furthermore, E&Y will not accept any engagement that would require E&Y to represent an interest materially adverse to the Debtors. The proposed employment of E&Y is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, I believe E&Y is eligible to provide the additional services set forth in the Engagement Letters to the Debtors under the Bankruptcy Code.

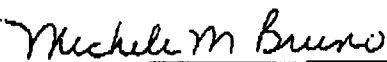
32. Despite the efforts described above and in the Miller Affidavit to identify and disclose connections with parties in interest in these chapter 11 cases, because the Debtors are a large enterprise with numerous creditors and other relationships, E&Y is unable to state with certainty that every client representation or other connection of E&Y has been disclosed. In this regard, if E&Y discovers additional information that requires disclosure, E&Y will file supplemental disclosures with the Court as promptly as possible.

By:


Name: Kevin F. Asher
Title: Partner

[Seal]

Sworn to before me on
this 17 day of March, 2006



Notary Public



EXHIBIT A

XX.	Objecting/Adverse Parties/Postpetition Parties	2239.	Rothrist Tube (USA) Inc.
	2173. A. Schulman, Inc.	2240.	S & Z Tool & Die, Inc.
	2174. Ai--Doraville, LLC	2241.	Saturn Electronics
	2175. Ai-Genesee, LLC	2242.	Serigraph, Inc.
	2176. Autocam Corporation	2243.	Serma Coat Limited Liability Co.
	2177. Avenue Capital Group	2244.	Southwire Company
	2178. Benteler Automotive Corp.	2245.	SPS Technologies Waterford Company
	2179. Concordia Advisors LLC	2246.	SPS Technologies, LLC
	2180. Cyrus Capital Partners	2247.	Stichting Pensioenfond ABP
	2181. D.C. Capital Partners, L.P.	2248.	Sumitomo Corporation of America
	2182. D.E. Shaw and Co.	2249.	Teacher's Retirement System of
	2183. DK Acquisition Partners LP	Oklahoma	
	2184. DOTT Industries, Inc.	2250.	TRW Canada Limited
	2185. Duraswitch Industries Inc.	2251.	TRW Electronica Ensambls S.A. de
	2186. Elliot & Associates	C.V.	
	2187. Flextronics Technology (M) SDN. BHD	2252.	TRW Vehicle Safety Systems, Inc.
	2188. Fujikura America, Inc.	2253.	Valeo Climate Control Corp.
	2189. Gibbs Die Casting Corporation	2254.	Wamco, Inc.
	2190. Kensington International Limited	2255.	Wren Industries, Inc.
	2191. L&W Engineering Co.	2256.	Alicia M. Leonhard
	2192. Lakeside Plastics Limited	2257.	Avon Automotive
	2193. Latigo Partners, LP	2258.	Barnes Group Inc.
	2194. Longacre Fund Management LLC	2259.	BEI Sensors & Systems Company
	2195. Lorentson Manufacturing Company, Inc.	2260.	BEI Technologies, Inc.
	2196. Mercedes-Benz International, Inc.	2261.	Cadillac Rubber & Plastic
	2197. Multek Flexible Circuits, Inc.	2262.	Castrol Industrial North America Inc.
	2198. National Molding Corp.	2263.	Daewoo International (America) Corp.
	2199. Neuman Aluminum	2264.	Hitachi Magnetics Corporation
	2200. Northfield Acquisition Co.	2265.	Hoover Precision Products, Inc.
	2201. Omega Tool Corp.	2266.	Motion Industries, Inc.
	2202. Osran Opto Semiconductors Inc.	2267.	OSRAM Opto Semiconductors Inc.
	2203. Pension Benefit Guaranty Corporation	2268.	Penn United Technology
	2204. Pentastar Aviation, LLC	2269.	Pridgeon & Clay, Inc.
	2205. Pioneer Automotive Technologies, Inc.	2270.	Sojitz Corporation of America
	2206. SBC Communications Inc.	2271.	Sony Electronics, Inc.
	2207. Security Plastics Division, NMC, LLC	2272.	Trans Tron, Ltd., Inc.
	2208. Sheldahl de Mexico S.A. de C.V.	2273.	Trans-Matic Mfg. Co., Inc.
	2209. Southtec, LLC	2274.	Wellman, Inc.
	2210. Springfield Associates LLC	2275.	Pullman Bank and Trust Company
	2211. Venture Plastics, Inc.	2276.	Behr Industries Corporation
	2212. Wilmington Trust Company	2277.	Eclipse Tool & Die, Inc.
	2213. Worthington Steel Company	2278.	Huntsville Radio Service, Inc.
	2214. XM Satellite Radio, Inc.	2279.	MacAuto USA, Inc.
	2215. Alcan Rolled Products-Ravenswood,	2280.	Specmo Enterprises
LLC		2281.	Susan M. Buttitta
	2216. Baker Hughes Incorporated	2282.	The Lee Company
	2217. Baker Petrolite Corporation	2283.	Tricon Industries, Inc.
	2218. BASF Corporation	2284.	CSX Transportation, Inc.
	2219. Datwyler Inc.	2285.	AMR Industries
	2220. Detroit Heading, LLC	2286.	Appaloosa Management L.P.
	2221. GKN Sinter Metals, Inc.	2287.	Earl Washington
	2222. Greer Stop Nut, Inc.	2288.	ENTEK International, LLC
	2223. Hexcel Corporation	2289.	ESPEC North America, Inc.
	2224. Hydro Aluminum	2290.	Jon C. Cox
	2225. INA USA, Inc.	2291.	JST Manufacturing Co., Ltd.
	2226. JAE Electronics	2292.	Lafonza Earl Washington
	2227. Kelsey-Hayes Company	2293.	Law Debenture Trust Company Of New
	2228. Koyo Corporation	York	
	2229. LBQ Foundry S.A. de C.V.	2294.	Morrie Wayne Henry
	2230. Le Belier	2295.	Proto Manufacturing
	2231. March Coatings, Inc.	2296.	Rafael De Paoli
	2232. Miniature Precision Components	2297.	Schmidt Technology GmbH
	2233. NSS Technologies, Inc.	2298.	Sensus Precision Die Casting, Inc.
	2234. Public Employee's Retirement System	2299.	Thermo NITON Analyzers LLC
of Mississippi		2300.	Cascade Die Casting Group, Inc.
	2235. Quasar Industries, Inc.	2301.	Cherokee North Kansas City, LLC
m.b.H.	2236. Raiffeisen Kapitalanlage-Gesellschaft	2302.	Deutsch Dagan Ltd.
		2303.	Martin L. Shannon Shaw
	2237. Roater Coaters International, Inc.	2304.	Flow Dry Technology Ltd.
	2238. Robin Industries, Inc.	2305.	Yoder Industries Inc.

	2306.	Master Products Inc.	2370.	Solelectron Corporation
XXI.		Master Service List and 2002 List	2371.	Solelectron Invotronics
	2307.	Airgas, Inc.	2372.	Spencer Fane Britt & Browne LLP
	2308.	Aluminum International, Inc.	2373.	Stevens & Lee, P.C.
	2309.	APL Co. Pte Ltd.	2374.	Tarrant County
	2310.	Armada Rubber Manufacturing	2375.	Teleflex Automotive Manufacturing
Company			Corporation	
	2311.	Bank of Lincolnwood	2376.	Teleflex Incorporated
	2312.	Bartech Group, Inc.	2377.	Teleflex Morse (Capro)
	2313.	Brown Rudnick Berlack Israels LLP	2378.	The Durham Companies, Inc.
	2314.	Brush Engineered Materials	2379.	Thermotech Company
	2315.	Calsonic Kansei North America, Inc.	2380.	Thyssenkrupp Stahl Company
	2316.	Cameron County, Brownsville ISD	2381.	Thyssenkrupp Waupaca, Inc.
	2317.	Capro, Ltd.	2382.	Togut, Segal & Segal LLP
	2318.	Cerberus Capital Management, L.P.	2383.	Tonolli Canada Ltd.
	2319.	Chromalloy Gas Turbine Corporation	2384.	Toyota Tsusho America, Inc.
	2320.	Cohen Weiss & Simon	2385.	Tyz-All Plastics, Inc.
	2321.	Coherent, Inc.	2386.	Universal Metal Hose, Co.
	2322.	Compuware Corporation	2387.	UPS Supply Chain Solutions, Inc.
	2323.	Conceria Pasubio	2388.	V.J. ElectroniX, Inc.
	2324.	Contrarian Capital Management, L.L.C.	2389.	Veritas Software Corporation
	2325.	CoorsTek, Inc.	2390.	VJ Technologies, Inc.
	2326.	Curtis, Mallet-Prevost, Colt & Mosle LLP	2391.	Wako Electronics (USA), Inc.
	2327.	Daishinku (America) Corp.	2392.	Ward Products, LLC
	2328.	Dallas County	2393.	Warner Stevens, L.L.P.
	2329.	Davis Polk & Wardwell	2394.	Weil, Gotshal & Manges LLP
	2330.	Eikenberry & Associates, Inc.	2395.	Worker's Compensation Agency
	2331.	Federal Express Corporation	2396.	975 Opdyke, L.P.
	2332.	Fischer Automotive Systems	2397.	Adell Plastics, Inc.
	2333.	Floyd Manufacturing Co., Inc.	2398.	America Online, Inc.
	2334.	Fortune Plastics Company	2399.	American Aikoku Alpha, Inc.
	2335.	Hewitt Tool & Die, Inc.	2400.	American Finance Group, Inc.
	2336.	Hodgson Russ LLP	2401.	AP Racing
	2337.	Honigman Miller Schwartz & Cohen LLP	2402.	APS Clearing
	2338.	Industrial Ceramics Corporation	2403.	ATS Automation Tooling Systems, Inc.
	2339.	Internal Revenue Service	2404.	Averitt Express, Inc.
	2340.	Jefferies & Company, Inc.	2405.	Batesville Tool & Die
	2341.	KDS America	2406.	Bibielle S.p.A.
	2342.	Kramer Levin Naftalis & Frankel LLP	2407.	Bing Metals Group, Inc.
	2343.	Kurtzman Carson Consultants	2408.	Brazeway, Inc.
	2344.	Latham & Watkins LLP	2409.	Brembo S.p.A.
	2345.	Linear Technology Corporation	2410.	Brighton Limited Partnership
	2346.	Mays Chemical Company	2411.	Canon U.S.A. Inc.
	2347.	McDermott Will & Emery LLP	2412.	Chicago Miniature Optoelectronic
	2348.	McTigue Law Firm	Technologies, Inc.	
	2349.	MEMC Electronic Materials, Inc.	2413.	Computer Patent Annuities Limited
	2350.	Millwood, Inc.	Partnership	
	2351.	Morrison Cohen LLP	2414.	Cornell University
	2352.	Motorola Semiconductor Systems	2415.	Crown Enterprises, Inc.
	2353.	National City Commercial Capital	2416.	Dayton Supply & Tool Company
	2354.	New Jersey Self-Insurers Guaranty	2417.	Diemolding Corporation
Association			2418.	D-J, Inc.
	2355.	Northeast Regional Office of Securities	2419.	Doosan Infracore America Corp.
and Exchange Commission			2420.	DPS Information Services, Inc.
	2356.	Pacific Gas Turbine Center, LLC	2421.	Economy Transport, Inc.
	2357.	Penske Truck Leasing Co., L.P.	2422.	Emhart Technologies LLL
	2358.	Phillips Nizer LLP	2423.	Etkin Equities, Inc.
	2359.	Priority Health	2424.	Excel Global Logistics, Inc.
	2360.	QAD, Inc.	2425.	FCI Connect, Inc.
	2361.	Quadrangle Debt Recovery Advisors,	2426.	Flextech, Inc.
LLC			2427.	Foster Electric USA, Inc.
	2362.	Quadrangle Group LLC	2428.	General Chemical Performance
	2363.	Quaker Chemical Corporation	Products LLC	
	2364.	Rassini, S.A. de C.V.	2429.	Genral Transport International, Inc.
	2365.	Relco, Inc.	2430.	Grote Industries
	2366.	Sanders Lead Co.	2431.	Guaranty Capital Corporation
	2367.	SANLUIS Rassini International, Inc.	2432.	GW Plastics, Inc.
	2368.	Seyfarth Shaw LLP	2433.	Hosiden American Corporation
	2369.	Simpson Thatcher & Bartlett LLP	2434.	IBJTC Business Credit Corporation
			2435.	ICX Corporation

2436.	Ideal Tool Company, Inc.	2504.	UGS Corporation
2437.	ITT Industries, Inc.	2505.	Umicore Autocat Canada Corporation
2438.	ITW Mortgage Investments IV, Inc.	2506.	United Power, Inc.
2439.	Jiffy-Tite Co., Inc.	2507.	Universal Am-Can, Ltd.
2440.	Jon Ballin	2508.	Universal Truckload Services, Inc.
2441.	Kamax L.P.	2509.	Vibracoustic de Mexico, S.A. de C.V.
2442.	Kuss Corporation	2510.	Victory Packaging
2443.	Lankfer Diversified Industries, Inc.	2511.	WL Ross & Co., LLC
2444.	Logistics Insight Corp (LINC)	2512.	ZF Group North America Operations,
2445.	Madison Capital Management		
2446.	Maquilas Teta Kawi, S.A. de C.V.		
2447.	Marquardt GmbH		SUPPLEMENTAL LISTS RUN
2448.	Marquardt Switches, Inc.		
2449.	Marshall E. Campbell Company	XXII.	SDNY Judges and US Trustees
2450.	McAlpin Industries, Inc.	2513.	Adlai S. Hardin
2451.	MeadWestvaco Corporation	2514.	Allan L. Gropper
2452.	Metal Surfaces, Inc.	2515.	Arthur J. Gonzalez
2453.	Metro Fibres, Inc.	2516.	Burton R. Lifland
2454.	Miami-Dade County	2517.	Cecelia G. Morris
2455.	Michigan Heritage Bank	2518.	Deirdre A. Martini
2456.	Milwaukee Investment Company	2519.	Elizabeth J. Austin
2457.	Moody's Investors Service	2520.	James M. Peck
2458.	National Instruments Corporation	2521.	Mary Elizabeth Tom
2459.	NDK America, Inc.	2522.	Prudence C. Beatty
2460.	NDK Crystal, Inc.	2523.	Robert D. Drain
2461.	Nichicon (America) Corporation	2524.	Robert E. Gerber
2462.	Noma Company	2525.	Stuart M. Bernstein
2463.	Norsk Hydro Canada, Inc.	2526.	Tracy Hope Davis
2464.	Nova Chemicals, Inc.		
2465.	Oasis SiliconSystems AG	XXIII.	Additional Parties
2466.	Offshore International, Inc.	2527.	A/C Holdings Investments
2467.	Oki Semiconductor Company	2528.	Aramark Services, Inc.
2468.	Optrex America, Inc.	2529.	Jefferies & Company, Inc. (Rerun)
2469.	Oracle Credit Corporation	2530.	Paul Hastings Janofsky & Walker LLP
2470.	Oracle USA, Inc.	2531.	Pension Benefit Guaranty Corporation
2471.	Orbotech, Inc.	2532.	Entergy Services, Inc.
2472.	Parlex Corporation	2533.	Gene T. Moore
2473.	PIA Group	2534.	Iron Mountain Information Management,
2474.	Pillarhouse (U.S.A.), Inc.		
2475.	Precision Mold and Tool Group	Inc.	2535.
2476.	Prince George County, Maryland		Liam P. O'Neill
2477.	Professional Technologies Services		2536.
2478.	Reliable Castings		Robert Backie
2479.	RF Monolithics, Inc.	XXIV.	Additional 2002 Parties
2480.	Royberg, Inc.	2537.	AMEC Earth & Environmental, Inc.
2481.	Sagami America, Ltd.	2538.	Appaloosa Management L.P. (Rerun)
2482.	SAP America, Inc.	2539.	Continental Cass
2483.	Schunk Graphite Technology	2540.	Interpublic Group of Companies, Inc.
2484.	Seven Seventeen Credit Union	2541.	Maxim Integrated Products, Inc.
2485.	Siemens Logistics Assembly Systems,	2542.	Riverside Claims
Inc.		2543.	Tennessee Department of Revenue
		2544.	Union Pacific Railroad Company
2486.	Silver Point Capital, L.P.		
2487.	SL America, Inc.	XXIV.	Additional Retained Professionals
2488.	SL Tennessee, LLC	2545.	Alvarez & Marsal
2489.	SMSC NA Automotive, LLC	2546.	Banner & Witcoff, Ltd.
2490.	Solution Recovery Services	2547.	Blake, Cassels & Graydon LLP
2491.	Source Electronics, Inc.	2548.	Butzel, Long
2492.	Southwest Metal Finishing, Inc.	2549.	Cadwalader, Wickersham & Taft, LLP
2493.	Special Devices, Inc.	2550.	Callaway Partners
2494.	Standard Microsystems Corporation	2551.	Cantor Colburn, LLP
2495.	Stanley Electric Sales of America, Inc.	2552.	Chanin Capital Partners LLC
2496.	Sumco, Inc.	2553.	Covington & Burling LLP
2497.	Taiho Corporation of America	2554.	Crowell & Moring LLP
2498.	Taxing Authorities	2555.	Davis Polk & Wardwell
2499.	Tessy Plastics Corp.	2556.	Dickinson Wright PLLC
2500.	Texas Comptroller of Public Accounts	2557.	Goodwin Procter LLP
2501.	The Proctor & Gamble Company	2558.	Howard & Howard Attorneys, P.C.
2502.	Toshiba America Electronic	2559.	Jaekle, Fleischmann & Mugel, LLP
Components, Inc		2560.	Jones Lang Lasalle Americas, Inc.
2503.	Trutron Corporation	2561.	Lazard Freres & Co.

	2562.	Mesirow Financial Consulting, LLC
	2563.	Milliman, Inc.
	2564.	Price, Heneveld, Cooper, DeWitt &
Litton, LLP		
	2565.	Quinn Emanuel Urquhart Oliver &
Hedges		
	2566.	Rader Fishman & Grauer LLP
	2567.	Steven Hall & Partners
	2568.	Thompson Hine & Flory, LLP
	2569.	Wilmer, Cutler, Pickering, Hale & Dorr
LLP		

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AND FED. R. BANKR. P. 2014
AUTHORIZING EMPLOYMENT AND RETENTION OF ERNST &
YOUNG LLP AS INDEPENDENT AUDITORS, ACCOUNTANTS, AND TAX
ADVISORS TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO JANUARY 1, 2006

("ERNST & YOUNG RETENTION ORDER")

Upon the application, dated March 17, 2006 (the "Application"), of Delphi Corporation and certain of its domestic subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Ernst & Young LLP ("E&Y") as independent auditors, accountants, and tax advisors to the Debtors, effective nunc pro tunc to January 1, 2006; and upon the Declaration of Kevin F. Asher, executed on March 17, 2006, in support of the Application; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED.

2. Subject to the terms of this Order, the Debtors' employment of E&Y as independent auditors, accountants, and tax advisors to the Debtors pursuant to the terms and conditions of the Application (and the engagement letters attached thereto) is approved under sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), effective nunc pro tunc to January 1, 2006.

3. E&Y shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.

4. In the event that E&Y seeks reimbursement for attorneys' fees from the Debtors pursuant to the terms set forth in the letter agreement attached as Exhibit 1 to the Application (the "Audit Engagement Letter") and the letter agreement attached as Exhibit 2 to the Application (the "Master Tax Advisory Agreement," and together with the Audit Engagement Letter, the "Engagement Letters"), the invoices and supporting time records from such attorneys shall be included in E&Y's own applications (both interim and final) and such invoices and time records shall be subject to the Office of the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of this Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

5. To the extent this Order is inconsistent with the Engagement Letters, this Order shall govern.

6. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

7. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York
_____, 2006

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT M

Presentment Date and Time: March 27, 2006 at 4:00 p.m.
Objection Deadline: March 27, 2006 at 2:00 p.m.

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Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

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Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05- 44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AMENDED NOTICE OF PRESENTMENT OF ORDER UNDER 11 U.S.C. §§ 327(a),
328(a), AND 1107(b) AND FED. R. BANKR. P. 2014 AUTHORIZING EMPLOY-
MENT AND RETENTION OF ERNST & YOUNG LLP AS INDEPENDENT
AUDITORS, ACCOUNTANTS, AND TAX ADVISORS TO DEBTORS,
EFFECTIVE NUNC PRO TUNC TO JANUARY 1, 2006

PLEASE TAKE NOTICE that on March 17, 2006, Delphi Corporation
("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in
the above-captioned cases filed the Application For An Order Under 11 U.S.C. §§ 327(a),
328(a), And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing The Employment And
Retention Of Ernst & Young LLP As Independent Auditors, Accountants, And Tax
Advisors To The Debtors, Effective Nunc Pro Tunc To January 1, 2006 (the "Applica-
tion," attached to this notice as Exhibit A).

PLEASE TAKE FURTHER NOTICE that if timely written objections are
filed, served, and received in accordance with this notice, a hearing to consider approval of
the Application will be held on April 7, 2006, at 10:00 a.m. (Prevailing Eastern Time) (the
"Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the
Southern District of New York, One Bowling Green, Room 610, New York, New York,
10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the
Application are timely filed, served, and received, the order filed with the Application and
attached to this notice as Exhibit B will be submitted for signature to the Honorable Robert

D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on March 27, 2006 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102 (1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the

agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Marlane Melican), (v) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) Ernst & Young LLP, Global Automotive Center, Suite 1200, 101 West Big Beaver Road, Troy, Michigan 48084 (Attn: Steven Sheckell), (vii) counsel to Ernst & Young LLP: Mayer, Brown, Rowe & Maw LLP, 1675 Broadway, New York, New York 10019 (Attn: Weston Eguchi), and (vii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **2:00 p.m. (Prevailing Eastern Time) on March 27, 2006** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Application are timely filed and served in accordance with the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Application **without further notice**.

Dated: New York, New York
March 17, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
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- and -

By: /s/ Kayalyn A. Marafioti
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT N

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New York Power Authority	Joseph Carline, Esq.	123 Main Street		White Plains	NY	10601

EXHIBIT O

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Alfaro Jose C And Martha	Stanley J Walter	1017 S Gaylord St		Denver	CO	80209-4683	
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Allison Carl	FREKING & BETZ	215 East Ninth St	Fifth Fl	Cincinnati	OH	45202	
Allstate Insurance	Robert L Goldenbogen Pc	511 Fort St	Ste 505	Port Huron	MI	48060	
Alma Guerra Gillette Next Friend Of Raquel And Edward Gillette Minors	Tim Maloney Paul Campolo Law Offices Of Maloney & Campolo	900 S E Military Dr		San Antonio	TX	78214	
Alternate Resource Inc	JAMES J ARNDT FRIE ARNDT & DONBOM	7400 Wadsworth Blvd	Ste 201	Arvada	CO	80003	
Amchem Products Inc N/k/a Rhone Poulenc Inc Defendants	Judith Yavitz Esquire Anderson Kill & Olick	1251 Ave Of The Americas		New York	NY	10020	
American Asbestos Company	BERRY & BERRY	2930 Lakeshore Ave		Oakland	CA	94610	
American Honda Motor Company Inc	HAIGHT BROWN & BONESTEEL LLP	100 Bush St	27th Fl	San Francisco	CA	94104-3929	
American Standard Inc	Yvette Harmon Esquire Mcguire Woods Lip	65 East 55th St	31st Fl	New York	NY	10022	
American Suzuki Motor Corporation Suzuki Motor Corporation	Mark S Kannett Esq Becherer Kannett & Schweitzer	2200 Powell St	Ste 805	Emeryville	CA	94608	
Anderson Jr Russell	Samael F Prato	183 East Main St	Ste 1435	Rochester	NY	14604	
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Aubert Harold	D Carbajal J J Danielecki Jr Oneill Wallace & Doyle Pc	PO Box 1966		Saginaw	MI	48605-1966	
Austin Sculpture And Decorative Art Inc	PAM TIERCE	815 Grundy Ave		Holbrook	NY	11741	
Auto Specialties Manufacturing Company	Mark S Kannett Esq Becherer Kannett & Schweitzer	2200 Powell St	Ste 805	Emeryville	CA	94608	
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Autoliv Asp Inc	Greg Jones Wright Lindsey & Jennings	200 West Capital Ave	Ste 23000	Little Rock	AR	72201-3699	
Autoliv Inc	Mark R Gilling	3030 North Third St	Ste 1300	Phoenix	AZ	85012	
Autoliv Inc	Greg Jones Wright Lindsey & Jennings	200 West Capital Ave	Ste 23000	Little Rock	AR	72201-3699	
Automotive Technologies International Inc	Andrew Kochanowski P55117 Sommer Schwartz Silver & Schwartz Pc	2000 Town Ctr	9th Fl	Southfield	MI	48075	
Avon Automotive North America	Victor A Oliveri Gibson Mcaskill & Crosby	69 Delaware Ave		Buffalo	NY	14202	
Backie Robert	Victor J Mastromarco Jr Mastromarco & Jahn Pc	1024 N Michigan Ave		Saginaw	MI	48605-3197	
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Baldwin Sandra L	Alan J Counard Pc	2320 West Jefferson		Trenton	MI	48183-2706	
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Bep Development Llc	Michael L Roberts Cusimano Keener Roberts	153 South 9th St		Gadsden	AL	35901	
Bergeron Phil	J D Selbin R Geman Lief Cabraser Heimann & Bernstein Lip	780 Third Ave	48th Fl	Newyork	NY	10017	
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Bishop Jr James Denson		2900 Trophy Dr		Bryon	TX	77805	
Bishop Jr James Denson	FRED DAVIS DAVIS AND DAVIS	2900 Trophy Dr		Bryan	TX	77802-2158	
Bishop Sr James Denson And Nelda Maude Bishop		2900 Trophy Dr		Bryon	TX	77805	
Bishop Sr James Denson And Nelda Maude Bishop	FRED DAVIS DAVIS AND DAVIS	2900 Trophy Dr		Bryan	TX	77802-2158	
Blackwell Baldwin Ford Lincoln Mercury Inc	Jasper N Edmundson Jr	1980 State St		Poplar Bluff	MO	63901	
Blackwell Baldwin Ford Lincoln Mercury Inc	WENDY MAY HARTLINE DACUS BARGER DREYER KERN LLP	6688 N Central Expressway	Ste 1000	Dallas	TX	75206	
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Bmc Holding Corporation D/b/a Bmc West And Bmc West	William D Faler Esq Holden Kidwell Hahn &	330 Shoup Ave	3rd Fl	Idaho Falls	ID	83405-0130	
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Brady Billy W And Renee		5047 Raymond Ave		Burton	MI	48509	
Brady Billy W And Renee	Gregory T Young Weaver And Young Pc	32770 Franklin Rd		Franklin	MI	48025-1117	
Braner Usa	Lawrence M Berkeley Stein Bliablia Mcguire Pantages & Gigl	Eisenhower Plaza	354 Eisenhower Pkwy	Livingston	NJ	07036	
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Burdette James	David Torchi Esq	Tobias Kraus & Torchia	911 Mercantile Library Bldg 414 Walnut St	Cincinnati	OH	45202	
Burns International Services Corp F/k/a Borgwarner Corporation	BURNHAM & BROWN	1901 Harrison St	11th Fl	Oakland	CA	94612-3501	
Cable Manufacturing & Assembly Co		1490 Industrial Pkwy		Bolivar	OH	44612-0409	
Cable Manufacturing & Assembly Co Inc	ANDY TINDEL PROVOST UMPHERY LAW FIRM	112 East Line St	Ste 304	Tyler	TX	75702	
Cable Manufacturing & Assembly Inc	Curtis D Collette Ramsey & Murray Pc	800 Gessner	Ste 1100	Houston	TX	77024-4257	
Calsonic Kansei Corporation	J A Vanophem J S Kopp Foley & Lardner Llp	One Detroit Ctr	500 Woodward Ave Ste 2700	Detroit	MI	48226	
Cannon Billy	Michael S Jackson Beers Anderson Jackson Patty & Van Heest Pc	PO Box 1988		Montgomery	AL	36102-1988	
Canter Richard And Louanna	Linda George Esq Laudig George Rutherford & Sipes	156 East Market St	Ste 600	Indianapolis	IN	46204-3227	
Capco Pipe Company Inc As Successor Interest Cement							
Asbestos Prod Inc	Dryden Margoles Schimaneck Hartman	One California St	Ste 2600	San Francisco	CA	94111	
Carlisle Corporation	Thelen Reid & Priest Llp	101 Second St	Ste 1800	San Francisco	CA	94105-3601	
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Certain Teed Corporation	Mckenna Long & Aldridge Llp	Steuart St Tower	One Market St Ste 2700	San Francisco	CA	94105-1475	
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Chapa Israel	Lisa Leebove Lief Cabraser Heimann Bernstein	275 Battery St 30th Fl		San Francisco	CA	94111-3305	
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Community Motors Inc	Burkelaw Agents Inc	330 North Wabash		Chicago	IL	60611	
Comprehensive Logistics Co Inc	STEPHEN S BROWN & MATTHEW M MERRIL	911 Main St	Ste 2300	Kansas City	MO	64105	
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Cook Sylvia And Andre Cook Jr And Andrea Cook	Paul J Komyatte Gilbert Frank Ollanik And Komyatte	5400 Ward Rd Building Iv	Ste 200	Arvada	CO	80002	
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Daimlerchrysler Corporation	Terrence C Than Quale Feldbruegge Calvelli Than & Crusch	Ninth Fl	710 N Plankinton	Milwaukee	WI	53203	
Daimlerchrysler Corporation Fka The Chrysler Corporation	Thelen Reid & Priest Llp	101 Second St	Ste 1800	San Francisco	CA	94105-3601	
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Delco Remy Corporation	Haekyoung Suh Norris McLaughlin & Marcus	721 Route 202 206	PO Box 1018	Somerville	NJ	08876-1018	
Delco Remy International Inc		2902 Enterprise Dr		Anderson	IN	46013	
Deloitte & Touche Llp	Daniel F Kolb Davis Polk & Wardell	450 Lexington Ave		New York	NY	10017	

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Douglas Insulation Company	Selman Breitman Lip	33 New Montgomery St	6th Fl	San Francisco	CA	94105	
Dura Automotive Systems Inc	Dennis Hart Markusson Esq Markusson Green & Jarvis Pc	999 18th St 3300		Denver	CO	80202	
Dynamic Corporation	Linda R Drillock P38480 Drillock Law Firm	3030 Main St		Marlette	MI	48453	
Dynamic Design Inc	Linda R Drillock P38480 Drillock Law Firm	3030 Main St		Marlette	MI	48453	
Earl Mckay Inc	David L Ayers Esq Jimmy B Wilkins Esq Watkins & Eager Pll	Pobox 650		Jackson	MS	39205	
Ei Dupont De Nemours And Company	Michelle Pollachov Esq Leader & Berkon Lip	630 Third Ave		New York	NY	10017	
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Flores Romeo And Juanita Next Friends Of Sandra Flores Minor	William J Tinning Law Office Of William J Tinning	1013 Bluff Dr		Portland	TX	78374	
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Ford Motor Company	K R Anderson K J Oshea Winston And Strawn Lip	35 W Wacker Dr		Chicago	IL	60601	
Ford Motor Company	Thelen Reid & Priest Lip	101 Second St	Ste 1800	San Francisco	CA	94105-3601	
Ford Motor Company John Does	C S Toomey F E Dennison Campbell Campbell Edwards & Conroypc	Woodbury Crossing	3 South Broad St Ste 2c	Woodbury	NJ	08096	
Fournier Connie As P/r/e Of Stella Demeniuk Deceased	R F Garvey D P Beck Thomas Garvey Garvey & Sciotti Pc	24825 Little Mack		St Clair Shores	MI	48080	
Fred Brown Chevrolet Pontiac Inc	FRED BROWN	100 South Echols St		Caldwell	TX	77836	
Free Paul	Richard A Rossman Pepper Hamilton Lip	36th Fl	100 Renaissance Ctr	Detroit	MI	48243-7926	
Gaines Ira	Christopher S Hinton Esq Wolf Halenstein Adler Freeman & Hertz Lip	270 Madison Ave		New York	NY	10016-0601	
Garlock Sealing Technologies As Succesor In Interest To Garlock Inc	GLASPY & GLASPY	100 Pringle Ave	No 750	Walnut Creek	CA	94596	
Gatke Corporation	Bennett Samuelson Reynolds & Allard	1951 Webster St	Ste 200	Oakland	CA	94612-2940	
Gavia Sr Felipe F		Felipe F Gavia Sr In Pro Per	4846 Caroline	Indianapolis	IN	46205-1424	
General Mortors Corporation	Douglas L Toering Esq Grassi & Toering Plc	888 West Big Beaver	Ste 750	Troy	MI	48084	
General Mortors Corporation	Phil Harris Esq Jenner & Block	One Ibm Plaza		Chicago	IL	60603	
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General Motors Corporation	Terence Flynn Esq Gibson Mcaskill & Crosby Lip	69 Delaware Ave	Ste 900	Buffalo	NY	14202	
General Motors Corporation	Halli D Cohn King & Spaulding Lip	191 Peachtree St		Atlanta	GA	30303	
General Motors Corporation	D L Ayers J B Wilkins Watkins & Eager Pllc	The Emporium Bldg	Ste 300 400 E Capital St	Jackson	MS	39201	
General Motors Corporation	THE CORPORATION COMPANY	120 Central Ave		Clayton	MO	63105	
General Motors Corporation	WENDY MAY HARTLINE DACUS BARGER DREYER KERN LLP	6688 N Central Expressway	Ste 1000	Dallas	TX	75206	
General Motors Corporation	Kevin M Young David G Harris Prichard Hawkins Mcfarland & Young Lip	Union Square Ste 600	10101 Reunion Pl	San Antonio	TX	78216	
General Motors Corporation	Kevin M Young Richard Hawkins & Young Lip	10101 Reunion Pl	Ste 600	San Antonio	TX	78216	
General Motors Corporation	C L Casteel M S Chappell Davis Graham & Stubbs Lip	1550 17th St	Ste 500	Denver	CO	80202	
General Motors Corporation	Lori A Zirkle Esq Bowman And Brooke Lip	2901 North Central Ave	Ste 1600	Phoenix	AZ	85012	
General Motors Corporation	Grace Genson Cosgrove & Schirm	444 South Flower St	Ste 1100	Los Angeles	CA	90071	
General Motors Corporation	LAURA HARGITT GENERAL MOTORS CORPORATION	M/c 482 C23 B21	300 Renaissance Ctr	Detroit	MI	48265-3000	
General Motors Corporation	GLENN A JACKSON GENERAL MOTORS LEGAL STAFF	400 Renaissance Ctr	Mail Code 482 028 205	Detroit	MI	48265-4000	
General Motors Corporation	MAYNARD TIMM GENERAL MOTORS LEGAL STAFF	400 Renaissance Ctr	PO Box 400	Detroit	MI	48265-4000	
General Motors Corporation	MAYNARD TIMM	400 Renaissance Ctr	PO Box 400	Detroit	MI	48265-4000	
General Motors Corporation	A T Lippert Jr P16714 LippertHumphreys Campbell Dust & Humphreys Pc	4800 Fashion Square Blvd	Ste 410	Saginaw	MI	48604-2604	
General Motors De Mexico Sderdecv	Lori A Zirkle Esq Bowman And Brooke Lip	2901 North Central Ave	Ste 1600	Phoenix	AZ	85012	
General Motors Investment Management Corporation	ROBERT KOPECKY KIRKLAND & ELLIS LLP	200 E Randolph Dr		Chicago	IL	60601	
Genicom Corporation	JOHN LEFEVERE	14800 Conference Ctr Dr	Ste 400	Chantilly	VA	20151-3820	
Genuine Parts Company Aka Napa Auto Parts	Burke Williams & Sorensen Lip	450 Sansome St	Ste 1200	San Francisco	CA	94111	
Georgia Pacific Corporation	Mcquaid Metzler Bedford & Van Zandt	Penthouse Ste	221 Main St	San Francisco	CA	94105-1909	
Gillette Edward A Next Friend Of Raquel And Edward Gillette Minors	Tim Maloney Paul Campolo Law Offices Of Maloney & Campolo	900 S E Military Dr		San Antonio	TX	78214	
Givens Robert		Paul R Leonard Esq	424 Patterson Rd	Dayton	OH	45419	
Glenn National Carriers Inc	William P Coates Jr Coates & Logan Lic	6804 W 107th St	Ste 250	Overland Pk	KS	66212	
Gmac Global Relocation Services	LLOYD MILLIKEN LOCKE REYNOLDS LLP	201 North Illinois	Ste 1000 PO Box 44961	Indianapolis	IN	44962	
Gonzalez Ernie	ERNIE GONZALEZ	16 David Luther Court		Hunt Valley	MD	21030	
Gottschalk Bernd	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
Goulds Pumps Inc	Susan Van Gelder Esq Goldberg Segalla	120 Delaware Ave	Ste 500	Buffalo	NY	14202	
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Grimes John And Rita		5621 Arden Ave		Warren	MI	48092	
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Groce Kelly R And Kelly D	M J Sobieray D W Stewart Stewart & Stewart	931 South Rangeline Rd		Carmel	IN	46032	
Guerra Enrique And Melissa Next Friends Of Enrique Guerra		1202 Calcutta Ln		San Antonio	TX	78258	
Guerra Enrique And Melissa Next Friends Of Enrique Guerra	TIM MALONEY MALONEY AND CAMPOLO	900 Se Military Dr		San Antonio	TX	78214-2825	
Gulf Coast Bank & Trust Company Et Al	James Michael Garner Esq Sher Garner Cahill Richter Klein & Hilbert Lic	909 Poydras St	28th Fl	New Orleans	LA	70112-4000	
Gutjahr Michael		1010 Market St	Ste 650	St Louis	MO	63101	
Gutjahr Michael	Matthew J Padberg Esq The Padberg & Corrigan Law Firm	1010 Market St	Ste 650	St Louis	MO	63101	
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Hamlin Incorporated	Sherry P Bartley Mitchell Williams Selig Gates & Woodyard Pllc	425 West Capitol Ave	Ste 1800	Little Rock	AR	72201-3525	
Hammer Edward	Patrick Cafferty Esq Miller Faucher And Cafferty Lip	101 N Main St	Ste 450	Ann Arbor	MI	48104	
Haney Charles	Matthew C Matheny Esq Provost Umphrey Law Firm Lip	490 Pk St		Beaumont	TX	77701	
Hanners Carolyn	Paul O Paradis Abbey Gardy Lip	212 East 39th St		New York	NY	10016	
Hb Performance Systems Inc	Ann M Maher Esq Whyte Hirschboeck Dudek Sc	555 East Wells St	Ste 1900	Milwaukee	WI	53202	
He Services Company	Mastromarco & Jahn Pc	1024 N Michigan Ave	PO Box 3197	Saginaw	MI	48605-3197	
Higgins Constructors Inc	Andrew Feldman Esq Feldman Keifer & Herman	The Dun Building Ste 400	110 Pearl St	Buffalo	NY	14202	
Higgins Erectors & Haulers Inc	Andrew Feldman Esq Feldman Keifer & Herman	The Dun Building Ste 400	110 Pearl St	Buffalo	NY	14202	
Hillman Robert	Marian Rosner Marian Rosner	845 Third Ave		New York	NY	10022-6601	
Honeywell Inc F/k/a Allied Signal Inc	Stanley J Walker	1017 South Caylord St		Denver	CO	80210	
Honeywell International Inc Fka Allied Signal Inc	PERKINS COIE LLP	180 Townsend St	Third Fl	Emeryville	CA	94608	
Hoot Dan	DAN HOOT	8610 Northeast 139th Ave		Vancouver	WA	98682-3009	
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Hubbard Clarence E	Linda George Esq Laudig George Rutherford & Sipes	156 East Market St	Ste 600	Indianapolis	IN	46204-3227	
Huber Construction Inc	Kevin Merriam Esquire Hurwitz & Fine	1300 Liberty Building		Buffalo	NY	14202	
Hunter Clemie	Charles J Piven Esq Law Offices Of Charles J Piven Pa	401east Pratt St	Ste 2525	Baltimore	MD	21202	
Hurley Packaging Of Texas Inc	Greak & Smith Pc	A Professional Corporation	8008 Slide Rd Ste 33	Lubbock	TX	79424-2828	
Hurst Byron E	CASPER & CASPER	One N Main St Fifth Fl	PO Box 510	Middletown	OH	45042	
Hyder Michelle		183 West Market St	Ste 300	Warren	OH	44481	
Hyundai Motor America	JASON ERB HYUNDAI MOTOR AMERICA	10550 Talbert Ave		Fountain Valley	CA	92728	
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Infoservices Inc	ERIC NEWTON	PO Box 71602		Madison Heights	MI	48071	
Inland Waters Pollution Controls Inc	John J Oshea	3400 E Lafayette		Detroit	MI	46207	

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Johnson Controls Inc	J F Birmingham Jr J S Kopp Foley & Lardner Lip	500 Woodward Ave	Ste 2700	Detroit	MI	48226	
Johnson Electric Consulting Inc	Stephen N Weiss Moses & Singer Lip	The Chrysler Building	405 Lexington Ave	New York	NY	10174-1299	
Johnson Electric Industrial Manufactory Ltd	Stephen N Weiss Moses & Singer Lip	The Chrysler Building	405 Lexington Ave	New York	NY	10174-1299	
Johnson Electric North America Inc	Stephen N Weiss Moses & Singer Lip	The Chrysler Building	405 Lexington Ave	New York	NY	10174-1299	
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Jones Norman		Earl Earl And Rose	31851 Mound Rd	Warren	MI	48092	
Jones Rodger		1238 St Michaels		Laredo	TX	78041	
Jones Rodger	Alfredo Z Padilla Law Office Of Alfredo Z Padilla	104 N 5th St	Po Drawer 355	Carrizo Springs	TX	78834-6355	
Jones Vanessa	Eric J Belfi Murray Frank & Sailer Lip	275 Madison Ave	8th Fl	New York	NY	10016	
Joyal Products Inc	DAVID L HARRIS LOWENSTEIN SANDLER PC	65 Livingston Ave		Roseland	NJ	07068-1791	
Jt Battenberg Iii	The Warner William H Jeffress Jr Baker Botts Lip	1299 Pennsylvania Ave Nw		Washington	DC	20004-2400	
Kaiser Gypsum Company	Jackson & Wallace Lip	55 Francisco St	6th Fl	San Francisco	CA	94133	
Karlín Lawrence	Mark C Gardy Esq Abbey Gardy Lip	212 East 39th St		New York	NY	10016-2754	
Kautex Inc	J R Trentacosta S T Seabolt Foley & Lardner Lip	500 Woodard Ave	Ste 2700	Detroit	MI	48226-3489	
Kelly Moore Paint Company	FOLEY & MANSFIELD LLP	1333 N California Blvd	Ste 580	Walnut Creek	CA	94596	
Kelsey Hayes Company	Mckenna Long & Aldridge Lip	Steuart St Tower	One Market St Ste 2700	San Francisco	CA	94105-1475	
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Kraus Jessica	Richard T Saraf Esq	665 Main St	Ste 400	Buffalo	NY	14203	
Kumiega Kenneth J	Wilder & Linneball Lip	320 Brisbane Bldg	403 Main At Court St	Buffalo	NY	14203	
Laborsource 2000 Inc	Harvey Altus P 30846	30500 Northwestern Hwy	Ste 500	Farmington Hills	MI	48334	
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Lear Siegler Diversified Holdings Corporation	Keesal Young & Logan	Four Embarcadero Ctr	Ste 1500	San Francisco	CA	94111	
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Lemon Bay Partners	Stephen F Wasinger Stephen F Wasinger Plc	100 Beacon Ctr	26862 Woodward Ave	Royal Oak	MI	48067	
Lennox Industries Inc	Kelly H Tsai Leboeuf Lamb Greene & Macrae Lip	125 West 55th St		New York	NY	10019-5389	
Lextron Automotive Llc	Sheila M Bossier Sheila M Bossier	1520 North State St		Jackson	MI	39202	
Lextron Bankruptcy	Harris & Geno Plc Melanie T Vardaman Craig Geno And Jeffrey Tyree	587 Highland Colony Pkwy	PO Box 3380	Ridgeland	MS	39158-3380	
Lextron Corporation	Bossier Kitchena Plc Sheila M Bossier	1520 N State St		Jackson	MS	39202	
Lextron Corporation	Sheila M Bossier Sheila M Bossier	1520 North State St		Jackson	MI	39202	
Lextron Corporation	Capshaw Goss Bowers Lip Mikel J Bowers Tim Goss Richard Capshaw	3031 Allen St Ste 200		Dallas	TX	75204	
Loopco Braner	Lawrence M Berkeley Stein Bliabla Mcguire Pantages & Gigl	Eisenhower Plaza	354 Eisenhower Pkwy	Livingston	NJ	07036	
Loprete Kent G	KENT LOPRETE	Delphi	5725 Delphi Dr	Troy	MI	48098	
Loprete Kent G	Michael D Schloff P25393 Michael D Schloff Plc	6905 Telegraph Rd	Ste 215	Bloomfield Hills	MI	48301	
Mackey Bruce And Tammy	Lisa J Leebove Pro Hac Vice Lieff Cabraser Heimann & Bernstein Lip	Embarcadero Ctr West	275 Battery St 30th Fl	San Francisco	CA	94111-3339	
Manns Debra A		714 South Fish St		Miamisburg	OH	45342	
Manns Debra A	Frank J Dolce Morris Cantor Lukasi	1000 Liberty Bldg	420 Main St	Buffalo	NY	14202-3501	
Mantese Joseph V	Michael D Schloff P25393 Michael D Schloff Plc	6905 Telegraph Rd	Ste 215	Berkley	MI	48072	
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Mazda Motor Of North America Inc DbA Mazda North America Operations	Filice Brown Eassa & Mcleod	1999 Harrison St	18th Fl	Oakland	CA	94612	
Mc Wholesale Inc	Donald F Carey Duane Smith Lip	2325 W Broadway	Ste B	Idaho Falls	ID	83402	

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Mitsubishi Motor Sales Inc	BECHERER KANNETT & SCHWEITZER	2200 Powell St	Ste 805	Emeryville	CA	94608	
Moretti Lucia V	Lucia V Moretti	Delphi Product & Service Solutions	1441 West Long Lake Rd	Troy	MI	48098	
Morrison Thomas	Samuel H Rudman Esq Lerach Coughlin Stoia Geller Rudman & Robbins Llp	200 Broadhollow Rd Ste 406		Melville	NY	11747-4806	
Morton International Inc Successor In Interest To Thiokol Corporation	Timothy J Minor Esq Lombardo & Gilles	318 Cayuga St		Salinas	CA	93902	
Motley Rosalyn	WIGGINS CHILDS QUINN	& Pantazis Pc	The Kress Bldg 301 19th St	Birmingham	AL	35203	
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Multi Craft Installation Services Incorporated	Anthony N Fox Esq Clark & Scott Pc	PO Box 380548		Birmingham	AL	35238-0548	
Nacco Materials Handling Group Inc	S Andrew Kelly Esq Lightfoot Franklin & White Llc	The Clark Bldg	400 20th St North	Birmingham	AL	35203	
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Newman Tina	Jones & Taylor Llc	2123 9th St	Ste 100	Tuscaloosa	AL	35401	
Newton David And Kathleen As Co Executor For Estate Of Frank Newton	G Russell Ragland Esq Weitz & Luxenberg Pc	180 Maiden Ln		New York	NY	10038-4925	
Nguyen James H	COHEN GARELICK & GLAZIER PC	Ste 800 Keystone Plaza	8888 Keystone Crossing Blvd	Indianapolis	IN	46240-4636	
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Orlik Eva M		Kendall Hahn	220 N Rangeline Rd	Carmel	IN	46032	
Owens Illinois Inc	Paul Scrudato Esq Schiff Hardin & Waite	623 5th Ave	28th Fl	New York	NY	10022	
Owens Plating Company Inc	Michael L Roberts Cusimano Keener Roberts	153 South 9th St		Gadsden	AL	35901	
Palmer Cindie L Estate Of Michael W Palmer	Victor J Mastroarco Jr P34564 Mastroarco & Jahn Pc	1024 N Michigan Ave	PO Box 3197	Saginaw	MI	48605-3197	
Pamela Doughty	JAMES J ARNDT FRIE ARNDT & DONBOM	7400 Wadsworth Blvd	Ste 201	Arvada	CO	80003	
Par Industries Llc	LEGAL DEPT	500 Commerce Dr		Amherst	NY	14228	
Par/viking 1106 Llc	LEGAL DEPT	30505 Bainbridge Rd		Solon	OH	44139	
Parker Hannifin & Standard Motor Successor To Eis Brake Parts	Towle Denison Smith & Tavera	10866 Wilshire Blvd	Ste 1270	Los Angeles	CA	90024	
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Patent Holding Company	A S Katz R B Breisblatt Walsh & Katz Ltd	120 South Riverside Plaza	22nd Fl	Chicago	IL	60606	
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Pbr Australia Pty Ltd	Richard M Duffey Gardner Corton & Dagles	191 N Wheeler Dr	3700	Chicago	IL	60606-1698	
Peak Industries Inc	Stephen R Thomas Moffatt Thomas Barrett Rock & Fields	101 S Capital Blvd	10th Fl PO Box 829	Boise	ID	83701	
Penley Brian		2918 E Sr 38		Westfield	IN	46074	
Pennington Jeff	Margaret H Mccollum	One North Main St	PO Box 510	Middletown	OH	45042-0510	
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Pm Factors Inc D/b/a 1st Pmf Bancorp	S E Shapiro H Yun Law Office Of Scott E Shapiro Pc	17337 Ventura Blvd	Ste 200	Encino	CA	91316	

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Precision Automotive Parts Of Oakland	ARCHER NORRIS	2033 Main St	No 800	Walnut Creek	CA	94596	
Priest Aaron	Peter D Fischbein	777 Terrace Ave		Hasbrouck Heights	NJ	07604	
Primus Metals Inc	Peter C Forbes 14081 Horowitz Wake & Forbes	770 Seventeenth St	Ste 3950	Denver	CO	80202	
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Runkle Donald S	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
Russell Thomas And Norma	L George W R Sipes Laudig George Rutherford & Sipes	156 East Market St	Ste 600	Indianapolis	IN	46204	
Saab Cars Usa Inc	Grace Genson Cosgrove & Schirm	444 South Flower St	Ste 1100	Los Angeles	CA	90071	
Savage Darrin		PO Box 35262		Kansas City	MO	64134-5262	
Scandura Inc	Sedgwick Deter Moran & Arnold	One Embarcadero Ctr	16th Fl	San Francisco	CA	94111	
Sedberry Joyce And Ray	G Lynn Shumway Esq Law Offices Of G Lynn Shumway	6909 East Greenway Pkwy	Ste 200	Scottsdale	AZ	85254-2172	
Semtech Corpus Christi Corp	JOHN POE	652 Mitchell Rd		Newberry Pk	CA	91320-2289	
Sheehan John D	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
Shiets John	Leonard K Berman Hainer & Berman Pc	24255 West 13 Mile Rd	Ste 270	Bingham Farms	MI	48025	
Siemens Vdo Automotive Corporation	Kathleen A Lang Michelle V Thurber Dickinson Wright	500 Woodward Ave	Ste 4000	Detroit	MI	48226-3425	
Smith James O And Betty J	L George W R Sipes Laudig George Rutherford & Sipes	156 E Market St	Ste 600	Indianapolis	IN	46204	
Smith Lori		Hochman & Plunkett Co Lpa	Ste 650 Talbott Tower	Dayton	OH	45402	
Smolik Lillie	Rex L Easley Jr Cole Cole & Easley Pc	302 West Forrest St	Po Drawer 510	Victoria	TX	77902-0510	
Southtrust	Burr & Forman Llp Eric F Hatten James J Robinson D Christopher Carson Jason D Woodard	420 North 20th St	3100 Wachovia Tower	Birmingham	AL	35203	
Southtrust	Sweet & Freese Pllc Dennis C Sweet Iii Richard Freese	201 North President St		Jackson	MS	39201	
Southtrust Bank	Alveno M Castilla Mb 5924 Watkins Ludlam Winter & Stennis Pa	633 North State St		Jackson	MS	39202-3306	
Spiral Binding Company Inc	ROBERT ROTH	One Maltese Dr		Totowa	NJ	07511	
Spiral Binding Company Inc	Gerald Drought Martin Drought & Torres Inc	Bank Of America	25th Fl 300 Convent St	San Antonio	TX	78205	
Sprunger Thomas	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
Stansbury Ii Robert L	L George W R Sipes Laudig George Rutherford & Sipes	156 East Market St	Ste 600	Indianapolis	IN	46204	
State Farm Mutual Automobile Insurance Company	Elizabeth Fletcher Huckabay Munson Rowlett & Moore Pa	Regions Ctr	Ste 1900 400 West Capitol Ave	Little Rock	AR	72201	
Stejakowski Dennis And Fay Stejakowski	A D Shapero M M Martin Liss & Shapero	2695 Coolidge Hwy		Berkley	MI	48072	
Stellar Satellite Communications Ltd	ROBERT A SWINGER CHADBOURNE & Pke LLP	30 Rockefeller Plaza		New York	NY	10112	
Stewart Andrew		2824 Ruppahn Dr		Saginaw	MI	48603	

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Subaru Of America Inc	Grace Genson Cosgrove & Schirm	444 South Flower St	Ste 1100	Los Angeles	CA	90071	
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Synchronus Industrial Services Inc	Samuel W Junkin Pc	601 Greensboro Ave	Ste 600 Alston Pl	Tuscaloosa	AL	35041	
Teknor Apex Company	William C Book Clark Edgcomb	1221 McKinney St	Ste 4300	Houston	TX	77010-2010	
The Chamberlain Group Inc	Karl R Fink Fitch Even Tabin & Flannery	120 South Lasalle St	Ste 1600	Chicago	IL	60603-3406	
The Delphi Corp Board Of Directors Executive Committee	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
The Delphi Corporation Board Of Directors	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
The Delphi Corporation Of Directors Executive Committee	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
The Employee Benefit Plans Committee	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
The Executive Committee Of Delphis Board Of Directors	Marc D Ashley Esq Shearman & Sterling	599 Lexington Ave		New York	NY	10022-6069	
The Goodyear Tire & Rubber Company	BRYDON LAW GROUP	425 California St	Ste 1400	San Francisco	CA	94104	
Thomas Dee Engineering Company Inc	Walsworth Franklin Bevins & McCall Llp	550 Montgomery St	8th Fl	San Francisco	CA	94111	
Thyssenkrupp Budd Company Aka The Budd Company	Jackson & Wallace Llp	580 California St	15th Fl	San Francisco	CA	94104	
Tinell Frankie		1017 N Barron St		Eaton	OH	45320	
Tk Electronics Inc	J R Trentacosta J C Mitchell Foley & Lardner Llp	One Detroit Ctr	500 Woodward Ave Ste 2700	Detroit	MI	48226	
Toyota Motor North America Inc	TODD HESEKIEL LONDON FISCHER	59 Maiden Ln		New York	NY	10038	
Toyota Motor Sales Usa Inc	BOWMAN & BROOKE	1741 Technology Dr	Ste 200	San Jose	CA	95110-1355	
Trw Automotive Holdings Corporation	Boyd T Cloern Clifford Chance Us Llp	2001 K St Nw		Washington	DC	20006-1001	
Turinsky Paul J	John B Gibbons	2000 Standard Bldg	1370 Ontario St	Cleveland	OH	44113	
Uaw		221 Dewey Ave		Rochester	NY	14608	
Uaw		1543 Alwidy Ave		Dayton	OH	45408	
Uaw		Solidarity House	8000 Jefferson Ave	Detroit	MI	48214	
Uaw Local 467	CONNIE HARPER ESQ	Uaw International	8000 E Jefferson Ave	Detroit	MI	48214	
Uaw Local 651	CONNIE HARPER ESQ	Uaw International	8000 E Jefferson Ave	Detroit	MI	48214	
Union Carbide Corporation	Judith Yavitz Esquire Anderson Kill & Olick	1251 Ave Of The Americas		New York	NY	10020	
Uniroyal Inc	Law Offices Of Nancy E Hudgins	1388 Sutter St	Ste 505	San Francisco	CA	94109	
Us Aeroteam Inc	R T Kugler B D Manning Robins Kaplan Miller & Ciresi Llp	2800 Lasalle Plaza	800 Lasalle Ave	Minneapolis	MN	55402	
Us Rubber Company Uniroyal	Andrew Bart Esq Greenfield Stein & Senoir	600 Third Ave	11th Fl	New York	NY	10016	
Usa Technologies Inc	Scott C Cifrese Paine Hamblen Coffin Brook & Miller Llp	714 West Sprague Ave	Ste 1200	Spokane	WA	99201	
Vasquez Joe R D/b/a Farmers Marketing Service Et Al	Law Office Of William J Tinning	1013 Bluff Dr		Portland	TX	78374	
Viacom Inc As Successor By Merger Cbs Corp Fka							
Westinghouse Electric	William Bradley Esq Malaby Carlisle & Bradley Llc	150 Broadway	Ste 600	New York	NY	10038	
Viking Industries Llc	Cheryl Smith Fisher Esq Magavern Magavern & Grimm Llp	1100 Rand Bldg	14 Lafayette Square	Buffalo	NY	14203	
Wagner Don N	MARK WILSON	5231 Belleaire Blvd		Bellaire	TX	77401	
Waldo Richard L And Gwendolyn A Waldo Plaintiffs V	L George W R Sipes Laudig George Rutherford & Sipes	156 E Market St	Ste 600	Indianapolis	IN	46204	
Warren Communications News	Thomas Kirby Wiley Rein & Fielding	1776 K St Nw		Washington	DC	20006	
Warren Communications News		2115 Ward Ct Nw		Washington	DC	20037	
Watkins Motors Lines	Cadena Law Firm Pc	1017 Montana Ave		El Paso	TX	79902-5411	
Weilheimer Harry D	Peter D Bull Esq Bull & Lifshitz Llp	18 East 41st St		New York	NY	10017	
Weintraub Gaye	John Robertson Esq Carrigan McCloskey & Roberson Llp	5300 Memorial Dr	Ste 700	Houston	TX	77007	
Western Macarthur Company	Brobeck Phleger & Harrison	One Market Plaza	Spear St Tower 23rd Fl	San Francisco	CA	94105	
Westley Industries Inc	D Carbajal J J Danielecki Jr Oneill Wallace & Doyle Pc	PO Box 1966		Saginaw	MI	48605-1966	
Westley International Inc F/ka Buena Vista Coatings Inc	D Carbajal J J Danielecki Jr Oneill Wallace & Doyle Pc	PO Box 1966		Saginaw	MI	48605-1966	
Wheeler Bruce C	Morris Cantor Lukasik Dolce & Panepinto Pc	1000 Liberty Building		Buffalo	NY	14202	
Whitney Gary	Helmer Friedman Llp	723 Ocean Front Walk		Venice	CA	90291	
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Woodson Harold	Leonard Kruse Pc	4190 Telegraph Rd	Ste 3500	Bloomfield Hills	MI	48302	
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The Furukawa Electric Co., Ltd.	ATTN: Shigenobu Abe, Manager International Business Development Automotive Products Division	6-1, Marunouchi 2-chome	Chiyoda-ku	Tokyo		100-8322	Japan

EXHIBIT Q

In re: Delphi Corporation, et al.
Special Parties - Overnight Mail

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